

Welch
B/m
A

NEW ABSTRACT
OF THE
EXCISE STATUTES:

INCLUDING

The Whole of the late Regulations,

TO THE END OF THE

SESSION of the 28th GEORGE III.

E A C H

Duty arranged under its proper Head.

TO WHICH IS ADDED,

A Correct CASH TABLE,

S W E W I N G,

At One Entry, the Duty for any Number of Barrels and Parts, to 100; and, at Two Entries, from 100 to 50,000, for Common Brewers and Victuallers; and the other Duties on the same useful Plan.

By SAMUEL LOCKE.

S H E R B O R N E:

Printed for and Sold by the Author; and Published, in London,
by S. SMITH, No. 3, Pater-noster-Row.

MDCCLXXXVIII.



P R E F A C E.

IT is now eighteen years since an Index to the Excise Laws was published; the plan was then honoured with universal approbation; and time and circumstances have confirmed its merit and its utility.

Since that period, several Statutes have been repealed, others have undergone alterations, and many new ones have been introduced; by which means the work alluded to is rendered deficient and incomplete; those who had it in their possession became dissatisfied; and others, who, from its scarcity, were deprived even of such assistance, communicated their wishes to promote a new compilation, *to the present time*, on a similar construction.

Such were the principal reasons that gave *birth* to the present undertaking; it hath already been *fostered* by a respectable, though not a very numerous, subscription, and is now brought to the first stage of *maturity* by the industry and perseverance of an humble individual.

The great labour required to turn over, and the difficulty in comprehending, the variety of Excise Laws now in force, is obviated in this Abridgement: each article is digested under its proper head; the several clauses that have any relation are connected in one point of view, and against each is placed the Act, Chapter, and Section, where it may be found in the Statutes at large, and also the page in the Edition printed for the use of the Excise—agreeable to the method pursued by Mr. Symons.

At the end of the several articles, I have left blank spaces, for the convenience of those who may chuse to abstract future regulations.

The few clauses to which there are no pages annexed, are extremely scarce; few persons, I believe, are possessed of them: however, those who are, may soon make the necessary insertions.

With a view to lessen the intricacies with which the business of an Excise Officer is replete, A Correct CASH TABLE is subjoined, already cast up; wherein the several duties are
calculated

calculated on a plan so exact and incontrovertible, as cannot fail to gratify the most sanguine expectations.

Arduous undertakings will sometimes weary the most indefatigable mind, and of consequence perplex, and frequently mislead, the judgment. My ingenious predecessor was aware of human fallibility, and therefore represented the difficulties he had encountered, as an apology for omission and error: since that period, the obscurity is certainly augmented, by an addition of upwards of *Fifty* Acts of Parliament, together with numerous alterations and amendments in others. If his plea, therefore, was considered reasonable, I have surely an *additional* claim to favour and indulgence, especially as *my* reward wears a much less flattering aspect.

I am yet, however, cherished by an innate hope, that this work will, in the end, manifest its important tendency, more particularly to young practitioners; not that its use is of less *value* to those of long and of more approved experience.

In

In brief, as the New Abstract is now open to public inspection, with "all its imperfections on its head," if it shall be thought, on perusal, that there are others more competent to the undertaking, I have this only to plead—that they could not exceed me in earnestness, attention, and zeal.

SHERBORNE, *July*, 1788.



TO SUBSCRIBERS.

GENTLEMEN,

AWARE that you have had some reason to be dissatisfied at the long delay with which the ABSTRACT hath been attended, it behoves me to impart the circumstances that led to it, much against both my wish and my inclination.

From the splendid success which attended Mr. Symons, I expected at least 500 Subscribers, whose first payments would have nearly defrayed the very heavy expences of commencing so extensive a work; but after several general applications, which of course suspended my proceeding, I could not possibly obtain half that number: this failure involved me in *pecuniary*, as well as *professional* embarrassments.

Notwithstanding, as I was bound, both by honour and gratitude, to those from whom I *had* received countenance, I resolved to fulfil my engagements, though there might be little to hope as to private emolument. Indeed, to complete my ill success, I found the work
would

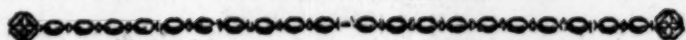
would be more extensive than I at first had imagined, even without the valuable addition of the *Cash Table*; and though this circumstance might have warranted an increase of the price, or a diminution in the elegance of the printing, I rejected both these selfish considerations, chusing rather to place a reliance in the generosity of some of my Brother Officers, in recommending me to the disposal of my remaining Copies.

I am, &c.

S. LOCKE.

N. B. If any Gentleman, in the course of travelling, will be at the pains of obtaining further subscriptions, a proper allowance will be made, and the Books sent, either from London or Sherborne, as may prove most convenient.—The CASH TABLE may be had separate, price One Shilling and Six-pence; which many Traders, in all probability, would be glad to purchase.





NEW DUTIES *1792*

ON ALL

EXCISEABLE COMMODITIES,

AS GRANTED BY

The Consolidated Act of 27 GEO. III. c. 13. f. 13.

A U C T I O N .

	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>Page in the Add. to the use of the 1792 mentioned in Spain in the proposals.</i>
F OR every twenty shillings of the purchase money arising or payable by virtue of any sale at auction, in Great Britain, of any interest in possession or reversion, in any freehold, copyhold, or leasehold lands, tenements, houses, or hereditaments, and of any annuities or sums of money charged thereon; and of any utensils in husbandry and farming stock, ships and vessels; and of any reversionary interest in the publick funds; and of any plate or jewels; to be paid by the auctioneer,	0	0	3½	25
For every 20s. of purchase money by virtue of any sale by auction of furniture, fixtures, pictures, books, horses, and carriages, and all other goods and chattels whatsoever,	0	0	7	26
B E E R.				
For every barrel of beer or ale, above 6s. price, exclusive of the duty,	0	8	0	26
B				

	£.	s.	d.	Page
For every barrel of beer of 6s. value, or under, - - - - -	0	1	4	27
For every barrel of ale or beer, above 6s. the barrel, and not exceeding 11s. - - -	0	3	0	28
For every barrel of two-penny ale, mentioned and described in the 7th art. of the Treaty of Union, - - - - -	0	3	4 1/2	28
For every barrel of French beer, ale, or mum, which shall be imported from any European dominions of the French King, - - -	0	8	0	28
For every barrel of beer, ale, or mum, other than French, imported, - - - - -	0	17	3	28

B R I C K S.

For every thousand of bricks - - - - -	0	2	6	29
For every thousand of plain tiles - - - - -	0	3	0	29
For every thousand of ^{glazed} pan tiles - - - - -	0	8	0	29
For every hundred of paving tiles - - - - -	0	1	6	29
For every hundred of ditto exceeding ten inches square - - - - -	0	3	0	30
For every thousand of tiles other than those before enumerated - - - - -	0	3	0	30

C O A C H E S.

For every coach or four-wheel carriage, to be paid by the maker, - - - - -	1	0	0	31
For every chaise or chair, &c. with two wheels, - - - - -	0	10	0	31

C A N D L E S.

For every pound of tallow candles - - - - -	0	0	1 1/2	31
For every pound of wax or spermaceti candles - - - - -	0	0	3 1/2	31

C O C O A N U T S.

Cocoa nuts for home consumption, of the growth of any British colony or plantation in America, per pound, - - - - -	0	0	6 1/2	32
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Consolidated Duties.

II

	£.	s.	d.	Page
For every pound of cocoa nuts, of the growth of any other place, for home consumption, - - -	0	1	8	32
For every pound of coffee, the growth or produce of any British colony, for home consumption, - - -	0	0	6½	33
For every pound of coffee, imported from any other place, for home consumption, - - -	0	1	8	33

CYDER AND PERRY.

For every hogthead of cyder or perry, made and sold by retail, - -	0	14	7	34
Also charged (by the malt annual act)	0	4	0	
For every hogthead of cyder, or perry, sold in quantities of 20 gallons or upwards, made by any dealer in or retailer of cyder from fruit of their own growth, -	0	6	11	34
For every hogthead of such last mentioned cyder, or perry, which shall be received into the custody of any person, to be sold or disposed of, - -	0	7	8	34
For every hogthead of cyder, or perry, sent to any factor or agent, who shall receive the same to sell or dispose of, -	0	19	2	35
For every tun of cyder or perry, imported from beyond the seas, - -	17	16	6	35

GLASS.

For every hundred weight of materials or metal for making of plate or flint glass, or enamel stained, or paste glass, or phial glass, -	1	1	5½	35
For every hundred weight of spread window glass, or broad glass, -	0	8	0½	36
For every hundred weight of crown or German sheet glass, - -	0	16	11	36
For every hundred weight of common glass bottles, (not phials) -	0	4	0½	37

	£.	s.	d.	Page
HIDES AND SKINS TANN.				
Hides of what kind soever, calve kips, hog, dog, seal, sheep, and lamb skins, per pound, - - -	0	0	1½	37
Goat skins tanned with shomack, per pound, - - -	0	0	4	38
Sheep skins tanned for roans, per pound, - - -	0	0	2	38
All other skins and pieces, ad valorem, per cent. - - -	30	0	0	38

T A W E D.

Horfe hides, each, - - -	0	1	6	39
All other hides, each, - - -	0	3	0	39
Calves, kips, and seal skins, per pound, - - -	0	0	1½	39
Slink calve skins with hair on, per doz. - - -	0	3	0	40
Slink calve skins, kid, and dog, without hair, per dozen, - - -	0	1	0	40
Buck and doe skins, per pound, - - -	6	0	6	40
Goat and beaver skins, per dozen, - - -	0	2	0	40
Sheep and lamb skins, per pound, - - -	0	0	1½	41
Other skins and pieces (that are not rated above) ad valorem, per cent. - - -	30	0	0	41

DRESSED IN OIL.

Hides, deer, goat and beaver, per pound, - - -	0	0	6	42
Calve skins, per pound, - - -	0	0	8	42
Sheep and lamb, per pound, - - -	0	0	3	42
All other hides and pieces, (not rated above) ad valorem, per cent. - - -	15	0	0	42
And per pound, - - -	0	0	2	43
For every dozen of vellum, - - -	0	3	5½	43
For every dozen of parchment, - - -	0	1	8½	43

H O P S.

Hops, per pound, - - -	0	0	1 ⁷ / ₂₀	43
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Consolidated Duties.

13

£. s. d. Page

M A L T.

For every bushel of malt, by the perpetual act, - - - - -

0 0 9½ 44

By the annual act, - - - - -

0 0 6

M E A D.

Mead, made for sale, per gallon, - - - - -

0 1 0½ 46

P A P E R. FIRST TABLE.

			£.	s.	d.	Page
Imperial, per ream,	-	-	0	13	9 $\frac{1}{2}$	46
Super Royal, ditto,	-	-	0	10	4 $\frac{1}{2}$	47
Royal, ditto,	-	-	0	7	9 $\frac{1}{2}$	47
Medium, ditto,	-	-	0	6	4	47
Demy, ditto,	-	-	0	4	3 $\frac{3}{4}$	48
Thick Post, ditto,	-	-	0	3	5 $\frac{1}{2}$	48
Thin Post, ditto,	-	-	0	2	8 $\frac{1}{2}$	48
Small Post, ditto,	-	-	0	2	0 $\frac{1}{4}$	49
Fool's-Cap, ditto,	-	-	0	2	3 $\frac{1}{2}$	49
Pott, ditto,	-	-	0	1	6 $\frac{1}{2}$	49
Large Thick Post, ditto,	-	-	0	3	10	49
Large Thin Post, ditto,	-	-	0	3	0 $\frac{1}{4}$	50

P A P E R. SECOND TABLE.

Double Atlas, per ream,	-	-	2	6	0	50
Demy, ditto,	-	-	0	2	8 $\frac{1}{2}$	50
Copy, ditto,	-	-	0	1	6 $\frac{1}{2}$	51
Fool's-Cap, ditto,	-	-	0	1	3	51
Littris Fool's-Cap, ditto,	-	-	0	1	3	51
Pott, ditto,	-	-	0	0	11 $\frac{1}{2}$	52
Grand Eagle, or Double Elephant, ditto,	-	-	0	17	3	52
Colombier, ditto,	-	-	0	12	1	52
Atlas, ditto,	-	-	0	17	3	53
Atlas Inferior, ditto,	-	-	0	10	4 $\frac{1}{2}$	53
Small Atlas, ditto,	-	-	0	8	7 $\frac{1}{2}$	53
Imperial, ditto,	-	-	0	7	5 $\frac{1}{2}$	54
Super Royal, ditto,	-	-	0	5	9	54
Long Royal, ditto,	-	-	0	4	7 $\frac{1}{2}$	55
Royal, ditto,	-	-	0	4	0 $\frac{1}{2}$	55
Demy, ditto,	-	-	0	2	8 $\frac{1}{2}$	55
Short Demy, or Crown, ditto,	-	-	0	1	11	56

Consolidated Duties.

15

	£.	s.	d.	Page
Large Fan, ditto, - -	0	3	5½	56
Small Fan, ditto, - -	0	2	7	56
Elephant, ditto, - -	0	3	5½	57
For every ream of Bank Paper, allowing two bills or notes in each sheet, - -	0	3	5½	57

PAPER. THIRD TABLE.

Double Demy, per bundle, - .	0	8	4	57
Royal, ditto, - -	0	5	4½	58
Royal Inferior, ditto, - -	0	3	0½	58
Medium, ditto, - -	0	4	2½	58
Demy Single, ditto, - -	0	3	10	59
Demy Inferior, ditto, - -	0	2	3½	59
Double Crown, ditto, - -	0	3	5½	59
Double Crown Inferior, ditto, - -	0	2	8¼	59
Single Crown, ditto, - -	0	3	0¾	60
Single Crown Inferior, ditto, - -	0	1	11	60
Demy Tissue, ditto, - -	0	1	11	60
Crown Tissue, ditto, - -	0	1	3	61
Double Pott, ditto, - -	0	2	3½	61

PAPER. FOURTH TABLE.

Cartridge, per ream, - -	0	2	8¼	61
Square Cartridge, ditto, - -	0	3	0¾	61
Small Cartridge, ditto, - -	0	2	3½	62
Elephant Common, ditto, - -	0	1	11	62
Sugar Blue, ditto, - -	0	3	0¾	62
Sugar Blue, smaller size, ditto, - -	0	2	3½	62
Sugar Blue, Demy size, ditto, - -	0	1	11	63
Sugar Blue, Crown size, ditto, - -	0	1	11	63
Purple Royal, ditto, - -	0	1	6½	63
Blue Elephant, ditto, - -	0	2	3½	63
Blue Royal, per bundle, - -	0	3	0¾	64
Blue Demy and Blossom, ditto, - -	0	2	0¾	64
Blue Crown Single, ditto, - -	0	1	1½	64

	£.	s.	d.	Page
P A P E R. FIFTH TABLE.				
Whited Brown, or Royal Hand, thick, per ream, - - -	0	1	4	64
Whited Brown, or Royal Hand, per bundle,	0	1	6½	65
Whited Brown, or Lumber Hand, ditto,	0	1	6½	65
Whited Brown, or Double Two Pound, do.	0	1	1¼	65
Whited Brown, or Single Two Pound, do.	0	0	5¼	65
Whited Brown, or Middle Hand Double,	0	2	3½	65
Whited Brown, or Middle Hand, ditto,	0	1	1¼	66
Whited Brown, or Small Hand Double,	0	1	6½	66
Whited Brown, or Small Hand, ditto,	0	0	9¼	66
Whited Brown, or Couples, Pound and Half-Pound, ditto, - -	0	0	5¼	66
Brown Paper, or Imperial Cap, ditto,	0	1	6½	67
Brown Paper, or Heaven Cap, ditto,	0	1	1¼	67
Brown Paper, or Eag Cap, ditto, -	0	0	11½	67
Brown Paper, or Kentish Cap, ditto,	0	0	9¼	67
Brown Paper, or Four Pounds, ditto,	0	0	9¼	67
Brown Paper, or Small Cap, ditto, -	0	0	5¼	68
Brown Paper, or Double Four Pounds, do.	0	1	6½	68
Brown Paper, or Single Two Pounds, per bundle, - - -	0	0	9¼	68
Brown Paper, or Couples, Pound and Half-Pound, ditto, - -	0	0	5¼	68
<i>7. L.</i> <i>20 Dec. 59</i> <i>Sheath</i> Pastebord, Millboard, Scaleboard, & glaz'd Paper, per hundred weight, -	0	6	10¼	69
And after those rates for any greater or less quantity.				
Every kind of Paper, not before enumerated, to be charged, ad valorem, per cent.	20	14	0	69

Consolidated Duties.

17

Page

£. s. d. Page

Printed, Painted, or Stained Goods.

64	For every yard square of paper, -	0	0	1½	70
65	For every yard of foreign calico, or foreign muslin, except such as shall be dyed throughout of one colour only, -	0	0	7	70
65	For every yard square of all linens, and of all stuffs made either of cotton or linen mixed, fustians, velvets, velverets, dimities, except such as shall be dyed throughout of one colour only, -	0	0	3½	71
66	For every yard square of stuffs, and of British muslins, except such as shall be dyed throughout of one colour only, -	0	0	3½	71
66	For every yard in length, and half yard wide, of all silks, -	0	1	1½	72
67	For every yard square of silk handkerchiefs, -	0	0	4½	72
67	French goods imported, calicoes, and muslins, every yard square, -	0	0	7	72
67	For every yard square of linens and stuffs, cottons, fustians, velvets, velverets, dimities, and other figured stuffs, -	0	0	3½	73

S O A P.

68	For every pound weight of hard soap and ball soap, -	0	0	2½	74
69	For every pound weight of soft soap, -	0	0	1½	74

S P I R I T S.

69	For every gallon of wort or wash brewed on or before the fifth day of July, 1788, for home consumption, from any malt, corn, grain, or tilts, -	0	0	6	74
	For every gallon of cyder or perry, or any other wash or liquor from any sort or kind of British materials, (except such as are before excepted) -	0	0	5	75

C

	£.	s.	d.	Page
For every gallon of fermented wort or wash from molasses or sugar, -	0	0	8½	75
For every gallon of wash from foreign refused wine or foreign cyder, or wash prepared from foreign materials, (except molasses and sugar) -	0	1	0	75
For every seventy-two gallons of wash, which George Bishop, of Maidstone, shall produce on or before the fifth day of July, 1788, from a weight of malt, or other corn, including the bran thereof, and not exceeding one hundred pounds, - -	0	18	0	76
For every gallon of wash, from which twenty-four gallons shall be taken and distilled by the Officer of Excise, which shall be found to produce more than two gallons and three fourth parts of a gallon of spirits, at the strength of one in seven under hydrometer proof, - -	0	1	0	76
For every gallon of British spirits not exceeding that of one in ten over hydrometer proof, brought from Scotland on or before the fifth day of July, 1788, -	0	2	0	77
And for every gallon of all such spirits of a greater strength than one in ten over hydrometer, and not exceeding three per centum over and above one to ten over hydrometer proof, - - -	0	2	0	77
For every gallon of single brandy which shall be imported into Great Britain, -	0	4	3	77
For every gallon of brandy above proof, imported into Great Britain, -	0	8	1	78
For every gallon of rum, spirits, or aqua vitæ, of the produce of the British colonies, -	0	3	7	78
For every gallon of rum, spirits, or aqua vitæ, above proof, of the produce of the British colonies, - -	0	6	8	78
For every gallon of single spirits, or aqua vitæ, (other than such brandy, rum, spirits, or aqua vitæ, as aforesaid) - -	0	4	3	78

Consolidated Duties.

19

	£. s. d.	Page
For every gallon of spirits, or aqua vitæ, (other than such brandy, rum, spirits, or aqua vitæ, as aforesaid) above proof,	0 8 1	79

STARCH.

For every pound of starch,	0 0 3 $\frac{1}{4}$	79
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SWEETS.

For every barrel of made wines, or sweets, for sale,	0 18 4 $\frac{1}{4}$	79
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TEA.

For every hundred weight of tea, per cen- tum, to be computed upon the gross prices,	7 10 0	80
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VERJUICE.

For every hoghead of verjuice made for sale,	0 7 8	80
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VINEGAR.

For every barrel of vinegar made for sale,	0 10 0 $\frac{1}{4}$	81
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WINE.

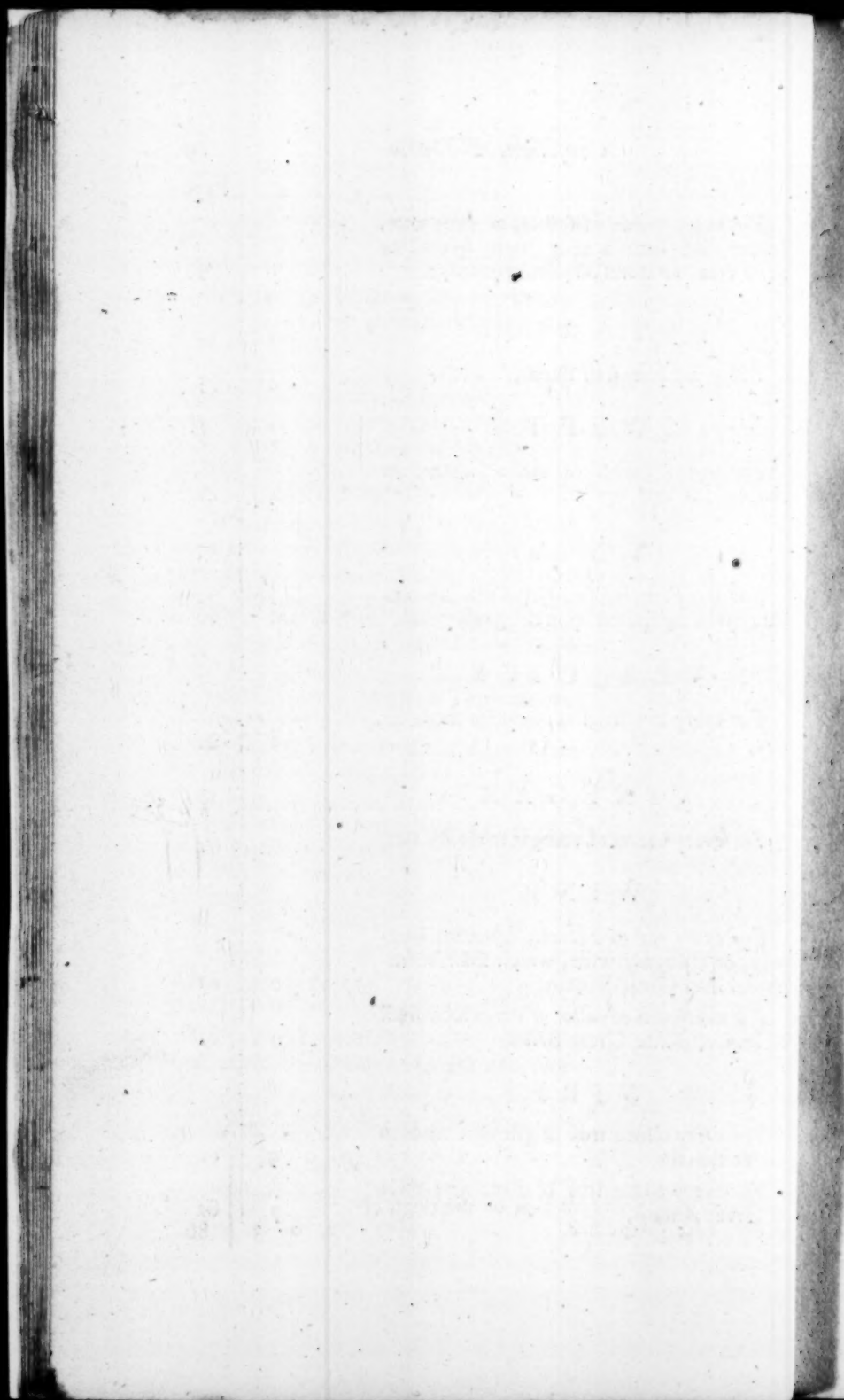
For every tun of French, Rhenish, Ger- man, or Hungary wine, which shall be im- ported into Great Britain,	17 17 0	81
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For every tun of other wines which shall be imported into Great Britain,	11 18 0	81
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WIRE.

For every ounce troy of gilt wire made in Great Britain,	0 0 9 $\frac{1}{2}$	82
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For every ounce troy of silver wire made in Great Britain,	0 0 7	82
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Allowances, Bounties, and Drawbacks, *to 1827.*

AS GRANTED BY

The Consolidated Act of 27 GEO. III. c. 13. f. 13.

A L L O W A N C E S.

B R E W E R S.

	£.	s.	d.	Page
Upon every barrel of beer or ale, above 6s. the barrel, within the cities of London and Westminster, or within the limits of the Weekly Bills of Mortality, -	0	1	4	83
Upon every barrel of beer or ale, above 6s. the barrel, in the country, -	0	1	8	84
Upon every barrel of beer or ale, of 6s. the barrel or under, - -	0	0	4	84
Upon every barrel of beer or ale, above 6s. the barrel, in Scotland, -	0	0	10	85
Upon every barrel of beer or ale, of 6s. the barrel, or under, in Scotland, -	0	0	3	85
Upon every barrel of two-penny ale, described in the seventh article of the Treaty of Union in Scotland, - -	0	0	6	85

M A L T.

For every quarter of malt, made for exportation, and exported according to an act made in the 12th year of the reign of King George the first, - -	0	0	3	86
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A L L O W A N C E S.

	£.	s.	d.	Page
P A P E R.				
Paper used in the Universities, by permission of the Vice Chancellors, the duties of Excise drawn back, - -				86
Paper used in the Universities of Scotland, by permission of the Principals, the duties drawn back, - -				86

S O A P.				
Hard soap, used in the woollen manufactures, per pound avoirdupois, -	0	0	1 $\frac{1}{2}$	87
Soft soap, used in the woollen manufactures, per pound ditto, - -	0	0	1 $\frac{1}{12}$	88
Hard soap, used in whitening of new linen, per pound, - -	0	0	1 $\frac{1}{4}$	88
Soft soap, used in whitening of new linen, per pound, in the piece, -	0	0	0 $\frac{1}{4}$	88
For every pound of soap, used in flax or cotton manufactures on or before the 5th of July, 1788, - - -	0	0	0 $\frac{1}{2}$	88

S T A R C H.				
For every pound of starch, used in flax or cotton manufactures on or before the 5th of July, 1788, - -	0	0	1 $\frac{1}{2}$	89
For every pound of starch, used in finishing new linen, in the piece, for sale, -	0	0	3	89

B O U N T I E S.

	£. s. d.	Page
For every barrel of beer or ale above 6s. exported to foreign parts, when barley is at 24s. per quarter, or under, -	0 1 0	90
For every tun of British spirits drawn from corn for exportation, (see act G. II.)	3 12 0	91

D R A W B A C K S.

BEER or ALE.

For every barrel of beer or ale above 6s. except two-penny ale, mentioned in the seventh article of the Treaty of Union, deducting 3d. per tun for the charge of the officers, - - -	0 8 0	92
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BRICKS and TILES.

Bricks and tiles exported, the several and respective duties of Excise drawn back,		93
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C A N D L E S.

Tallow candles exported, per pound,	0 0 1½	93
<i>Wax.</i> For every pound of candles of wax, or spermaceti, exported, - - -	0 0 3½	93

C H O C O L A T E.

For every pound of chocolate made in Great Britain of cocoa nuts of the growth or produce of America imported, and exported to foreign parts, -	0 0 5	94
For every pound of chocolate, made in Great Britain of cocoa nuts of the growth or produce of any other place imported, and exported to foreign parts, -	0 1 4	94

CYDER and PERRY.

For every hoghead of cyder or perry exported, the several duties of Excise drawn back, deducting 3d. per tun for the charges of the officer,

95

H I D E S.

All hides and calve skins tanned or tawed, on exportation, two thirds of the duties of Excise drawn back,

95

For all sheep skins and lamb skins tanned or tawed, on exportation, two thirds of the duties of Excise drawn back,

96

For every pound weight of hides and calve skins curried, and exported to foreign parts,

0 0 1

96

For every pound weight of seal skins tanned or tawed, and exported,

0 0 1

96

For every pound weight of leather tanned in Great Britain, chargeable to pay a duty by weight, which shall be made in goods, and exported,

0 0 1½

96

For every pound weight of boots, shoes, gloves, or other manufactures, made of any kind of tawed or dressed leather, chargeable to pay a duty by weight, exported, two-thirds of the duties of Excise drawn back,

97

H O P S.

For every pound weight of hops, the growth of Great Britain, and made fit for use, and exported to Ireland,

0 0 1½

97

P A P E R.

For all paper which shall be made in Great Britain, and exported, the whole of the duties drawn back,

98

Printed, Painted, Stained, or Dyed
G O O D S.

For every yard square of paper made in Great Britain, and exported to foreign parts, - - -

0 0 1 $\frac{3}{4}$ 98

For all linens, stuffs, fustians, velvets, velverets, dimities, figured stuffs, stuffs wholly made of cotton wool wore in Great Britain, calicoes and muslins, and exported, the whole duties of Excise drawn back, - - -

98

For all silks and silk handkerchiefs exported, the whole duties of Excise drawn back, - - -

99

S O A P.

For every pound weight of hard soap made in Great Britain, and exported, - - -

0 0 2 $\frac{1}{4}$ 99

For every pound of soft soap made in ditto, and exported, - - -

0 0 1 $\frac{1}{4}$ 99

S T A R C H.

For every pound weight of starch made in ditto, and exported, - - -

0 0 3 $\frac{1}{4}$ 100

T E A.

For all tea exported to Ireland, or his Majesty's plantations in America, the whole of the duties of Excise drawn back, - - -

100

W I N E.

For every tun of French wine imported into Great Britain, and afterwards exported to any British colony, - - -

14 7 0 101

For every tun of French wine, imported as aforesaid, and afterwards exported to any other part or place beyond the seas, - - -

101

	£.	s.	d.	Page
For every tun of Rhenish, German, or Hungary wine, exported from Great Britain to any British colony or plantation in America, - - -	14	7	0	101
For every tun of Rhenish, German, or Hungary wine exported from Great Britain to any British settlement in the East Indies, - - -	9	17	0	102
For every tun of Rhenish, German, or Hungary wine exported from Great Britain to any other part or place beyond the seas, - - -	5	13	0	102
For every tun of all wines which shall be imported into Great Britain, and exported from Great Britain to any British colony or plantation in America, - - -	9	11	4	103
For every tun of all other wines imported into Great Britain, and exported from Great Britain to any other part or place beyond the seas, - - -	3	15	4	103
For every tun of all other wines imported into Great Britain, and exported from Great Britain to any British settlement in the East Indies, - - -	6	11	4	103

GOLD THREAD.

For every pound weight avoirdupois of gold thread, gold lace, or fringe made in Great Britain, and exported to foreign parts, - - -	0	7	8	104
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SILVER THREAD.

For every pound weight avoirdupois of silver thread, silver lace, or fringe made in Great Britain, and exported to foreign parts, - - -	0	5	9	104
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A U C T I O N S.

• Duties on auction sales shall be a charge upon the auctioneer immediately after the closing of every sale, - - -	19 G. III. c. 55.	Page 17
Every auctioneer within the limits of the Excise Office in London, when he takes out his licence, shall be bound to his Majesty in 200l. with sureties, that he will, within twenty-eight days after each sale, deliver, at the said office, a particular account thereof, &c. which sum or sums of money he is hereby authorised and empowered to retain out of the produce arising by such sale, or deposit made at such sale, or otherwise recover the same by action of debt. - - -		17
And shall make oath to the truth of such account. - - -		18
Every auctioneer who shall not fulfil the conditions of the bond, Commissioners of Excise may put it in suit. -		20
Every auctioneer in Great Britain, not within the limits of the Excise Office in London, shall give security as aforesaid in 50l. that he will within six weeks after each sale deliver in a particular account thereof, &c. - - -		21
And shall, at the same time, make payment of all such sum and sums of money as shall be due and payable to his Majesty, for and on account of each and every sale by way of auction by him made from time to time, within six weeks respectively. -		22
Auctioneers to deliver, at the Excise Office, &c. previous notice of each sale; and likewise an attested catalogue, containing an exact enumeration of the particulars to be sold. - - -		22

Every auctioneer selling by auction in any part of Great Britain, not within the said chief office, shall, at least three days before he, she, or they do begin any sale, deliver or cause to be delivered at the Excise Office next to the place where such sale is intended to be, a like notice in writing, signed by such auctioneer, specifying therein the particular day when such sale is to begin;

19 G. III.
c. 55.

Page

24

And shall at the same time, or within twenty-four hours after, deliver or cause to be delivered at the Excise Office, a written or printed catalogue, containing every article, lot, parcel, or thing by such auctioneer intended to be sold at such auction, on penalty of 20l.

25

Any auctioneer in England or Wales, not within the limits of the head office, who shall not be prepared to deliver in his account of any sale to the Collector of Excise, shall, within six weeks after such sale, deliver it at the Excise Office in London, or forfeit 20l.

26

If the sale by auction of any estate shall be rendered void, owing to a defective title, the auctioneer, &c. may complain to the Commissioners of Excise, or Justices of the Peace.

27

Where owners of estates, &c. bid themselves, or employ others to bid for them, an allowance of the duties is to be made accordingly; provided notice be given to the auctioneer that such persons are to bid for the owners, &c.

29

Certain auctions to which this act shall not extend.

31

Not to extend to auctions for granting copyhold or customary lands: Neither this act nor the former act to extend to any sale under a Sheriff's authority for the benefit of creditors.

32

A U C T I O N.

29

	Page
Nor to effects of bankrupts sold by order of assignees. - - - - }	19 G. III. c. 55. 34
Auctioneers selling any effects, &c. seized by a Sheriff in execution, shall enumerate the particulars thereof in the catalogue to be delivered by them, which shall be certified by the Sheriff, &c. - - - }	36
And auctioneers employed to sell the effects of any bankrupt, shall enumerate the particulars in the catalogue as aforesaid, which shall be certified by the assignees. }	38
Penalty 20l. on Sheriff, or assignee, who shall suffer any estate, to be inserted in the catalogue, which was not the property of the debtor or bankrupt. - }	39
Auctioneers employed to sell goods damaged by fire for the benefit of insurers, shall enumerate the particulars in the catalogue, which shall be certified by the insurers, }	40
Penalty 20l. on insurers who shall suffer to be inserted in the catalogue any goods other than such as were to be sold for their benefit. - - - }	41

*** A duty of 6d. on plate and jewels granted by 17 G. III. is repealed by 19 G. III. c. 56.

➤ For LICENCES, see LICENCES. — And for DUTY, see DUTIES.

BEER and ALE.

Page

No common brewer*, innkeeper, victu-
 aller, or other retailer, shall set up, alter,
 or make use of any tun, copper, back, &c.
 without first giving notice thereof at the
 next Excise Office, under penalty of 50*l*. } 15 Car. 2. 53
 c. 11. f. 1.

*200*l*. penalty for every tun, &c. set up,
 altered, or made use of, by a *common brewer*,
 without such notice. } 8 & 9 W. 3. 184
 c. 19. f. 8.

Common brewer, innkeeper, &c. making
 use of any private or concealed storehouse,
 &c. for laying beer, ale, or worts, in casks,
 forfeits 50*l*. } 1 W. & M. 105
 c. 24. f. 11.

The person in whose occupation such
 place is, where any concealed tun, copper,
 storehouse, &c. shall be found, also forfeits
 50*l*. and the tun; &c. with all the beer,
 ale, or worts therein, shall be seized and
 delivered to the overseers for the use of the
 poor. } 15 Car. 2. 54
 c. 11. f. 5.

Common brewer altering the position or
 situation of his utensils, without notice to
 the officer, or placing any thing in the
 dipping-place, to prevent a true gage being
 taken, forfeits 20*l*. } 5 Geo. 3. 41
 c. 43. f. 10.

Common brewer keeping private pipes,
 or holes, for conveying beer, &c. from one
 vessel into another, forfeits 100*l*. } 8 & 9 W. 3. 180
 c. 19. f. 4.

Officer on suspicion of any concealed
 vessels, or pipes, may, in the day time, (in
 presence of a constable) request being first
 made, and cause declared, break open doors,
 and upon finding any private conveyance,
 may follow the same, and break up the
 ground through which it shall lead. } 7 & 8 W. 3. 165
 c. 30. f. 27.
 &
 8 & 9 W. 3. 181
 c. 19. f. 5, 6.

But if no private conveyance shall be
 found, the officer is to make good the
 ground so broke up. }

BEER AND ALE.

31

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20l. penalty for obstructing an officer in searching for such private pipes, &c.	167
50l. penalty, by 8 & 9 W. 3. c. 19. f. 6.	183
Common brewers not making true weekly entries forfeit 5l.	6
10l. by - - - - -	31
Wittingly making false entries, besides these penalties, lose their allowance for six months.	13
But not to be prosecuted for mis-entry, if rectified within a week after the gager has given them a copy of his charge.	60
Unless such mis-entry shall appear to be fraudulent.	104
Innkeepers not making true monthly entries forfeit 5l.	6
5l. by - - - - -	31
Alehousekeepers, victuallers, and other retailers, not making true monthly entries, forfeit 1l.	6
1l. by - - - - -	31
Common brewers not paying off the duty within a week; innkeepers, victuallers, &c. within a month after entry, forfeit double duty.	6
Such entries and payments to be made at the next market-town.—See ENTRIES.	7

Brewers, victuallers, &c. not permitting gager upon request (if by night in the presence of a constable) to enter and take account of beer, ale, worts, &c. shall be forbidden to sell, &c.

12 Car. 2.
c. 23. f. 19.

8

And if they sell or carry out beer, &c. after such warning, before the duty is paid, they forfeit 5l. and double value.

33

10. and double value by

c. 24. f. 33.

Refusing entrance to officer; or on being entered, refusing him to stay in the brewhouse, &c. to gage and take account of worts, and to see the whole guile cleaned; they forfeit 20l. without proof of carrying out before the duty is paid.

7 & 8 W. 3.
c. 30. f. 22.

158

20s. per barrel penalty, on common brewers, for carrying out beer without notice, but between three in the morning and nine at night in the summer, and five in the morning and seven at night in the winter.

15 Car. 2.
c. 11. f. 11.

65

Brewers, victuallers, &c. mixing small beer or worts with strong, after account has been taken thereof, without notice; or concealing or conveying away beer, ale, or worts, not gaged, forfeit 20s. per barrel.

— f. 12.
&
1 W. & M.
c. 24. f. 11.

67

106

If common brewers or innkeepers shall, on carrying out drink; on the dray; in victuallers cellars, or other places; mix small beer with strong, they forfeit 5l.—Gager may taste drink upon the dray, or in the cellars of victuallers, &c. receiving thereof:—Innkeeper or victualler refusing to let the gager enter, and taste such drink, forfeits 5l.

7 & 8 W. 3.
c. 30. f. 23.

160

If retailers mix strong beer or worts with small beer or worts, after received from the brewer, in any vessel containing three gallons or more, they forfeit double the duty of strong.

22 and 23
Car. 2.
c. 5. f. 11.

89

Brewers, victuallers, or retailers, mixing strong beer, ale, or worts, with small beer worts or water, in any vessel or measure, after the gage has been taken, forfeit 50l. } 2 G. 3. 7
c. 14. f. 2.

Brewers, victuallers, &c. cleansing or carrying out any part of a guile before the whole is brewed off, without giving notice thereof, forfeit 40s. per barrel. } 7 & 8 W. 3. 157
c. 30. f. 21.

Common Brewer or his servant shall declare to the gager the quantity of strong as well as small beer intended to be made of each guile, before any part is cleansed, on pain of having the whole guile charged strong, and forfeiting 20s. per barrel. } 8 & 9 W. 3. 175
c. 19. f. 2.

If any increase be made afterwards, or if gager shall find a greater quantity of beer, ale, or worts, than declared, brewer forfeits 5l. for every barrel so increased; and the servant concerned therein also forfeits 20s. per barrel, or in default of payment to suffer three months imprisonment. } — f. 2. 176

Brewer not to avoid these penalties by proving that such increase was made by strong beer of a former guile, unless added in gager's sight. } — f. 2. 177

If strong beer remaining in the brew-house of a former guile, be altered by new small, or old returned drink, and afterwards added to the new guile, the whole to be charged as newly brewed. } 8 & 9 W. 3. 178
c. 19. f. 3.

Gager may, if he finds any worts missing, or not fairly let down into the tun, &c. charge so much beer or ale as such worts would reasonably make. } 1 W. & M. 100
c. 24. f. 6.

Common brewers not to deliver any beer or ale to victuallers or retailers till they have paid the duty. } 12 Car. 2. 13
c. 23. f. 24.

— Not to deliver any wash, tilts, &c. to distillers or vinegar-makers, without first giving notice to the gager, on pain of forfeiting 20s. per barrel. } 8 & 9 W. 3. 185
c. 19. f. 9.

From the 5th July, 1782, the duties on table beer from 6s. to 11s. the barrel, repealed; and for every barrel of beer or ale above 6s. the barrel, exclusive of the duties of Excise, and not exceeding 11s. exclusive of such duties, commonly called table beer, brewed by the common brewer, and so proportionably for a greater or lesser quantity, the sum of 3s. to be paid by such common brewer.

22 G. 3.

c. 68. f. 1.

19

20

No allowance to be made out of the duties on malt, granted by 20 G. 3. c. 35. for such table beer.

— f. 2.

20

Table beer made from party gyles shall be charged by the officers as strong beer.

— f. 3.

21

Brewers of such table beer, whose brew-house is situate in any city, or market-town, shall, at least four hours before he shall begin to brew any such table beer as aforesaid, give or cause to be given to the officer of Excise, under whose survey such common brewer shall then be, a notice in writing, of the particular hour or time of the day when he intends to begin such brewing. — And every common brewer of such table beer as aforesaid, whose brew-house is not situate in any city, or market-town, shall, at least twelve hours before he shall begin to brew any such table beer as aforesaid, give, or cause to be given, a like notice in writing;

— f. 4.

23

And if such brewer shall not begin to brew and proceed in two hours after such notice, such notice shall be null and void, and he shall be obliged to give a fresh notice.

— f. 5.

24

Neglecting to give a fresh notice, or having begun, shall neglect or refuse to proceed therein, until the whole guile is finished, shall forfeit the sum of 50l.

— f. 6.

24

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Brewers of such table beer to mix the several worts of each guile, and if he refuse to mix his worts so as they may be of one entire guile, or quality, the officer shall charge the whole guile strong beer, and shall forfeit 20s. for every barrel, so unmixed;	22 G. 3. f. 4.	26
5l. penalty for every barrel mixed or increased in quantity or quality after declaration;		27
And the servant or servants of such common brewer, who were concerned in increasing or mixing after declaration, shall forfeit 20s. for every barrel, or suffer three months imprisonment.		18
50l. penalty for mixing such table beer, after gage hath been taken, with any other sort of beer, or water, by the brewer or retailer.	— f. 6.	29
The aforesaid table beer, when cleansed into cask, to be marked with the letter T. by the brewer or his servant; on neglect, the officer is required to charge the same as strong.	— f. 7.	31
Such cask to be kept separate from all other casks of beer.	— f. 8.	31
Brewers of such table beer not to sell any to common brewers, or victuallers, &c. on pain of forfeiting 20l.	— f. 9.	32
From the 5th July, 1785, every common brewer, who shall sell beet or worts in any less quantity, at one time, than a cask containing four gallons and a half, shall be deemed to sell beer or ale by retail, and shall not be intitled to the allowance for waste, &c.	25 G. 3. c. 73.	7
Common brewer or retailer making use of any melasses, honey, or sugar, in brewing, forfeits 100l. and the beer and ale so brewed.	1 W. & M. c. 24. f. 17.	111

— Receiving into custody above 10lb. thereof, forfeits 100l. and the servant or other person aiding therein forfeits 20l. or in default of payment to suffer three months imprisonment.	10 and 11 W. 3. c. 21. f. 34.	Page 238
Common brewer, victualler, or retailer making use of any sugar, honey, foreign grains, essentia bine, Guinea pepper, coculus Indiæ or other unwholesome materials; or mixing any of them with beer and ale, forfeits 20l.	12 Ann. c. 2. f. 32.	Malt A& 39
— Using broom, wormwood, or any other bitter ingredient in brewing, instead of hops, 20l. penalty: the infusing broom or wormwood after brewed and tunned, to make wormwood, &c. beer, excepted.	9 Ann. c. 12. f. 24.	Hop A& 33
Persons living in towns (or places adjoining) where there is a common brew-house, not to suffer any beer to be brewed in their private brewhouses, but for their own families, or by way of charity, &c. nor lend any brewing vessels, but such as are moveable, on pain of 50l.	22 and 23 Car. 2. c. 5. f. 10.	87
Colleges and halls in the universities that brewed their own beer before the duty was imposed, and sized it out to the members within their own precincts only, are not liable to the duty.	15 Car. 2. c. 11. f. 21.	76
Persons may brew and retail small quantities of beer or ale in fairs, paying the duty before sale.	12 Car. 2. c. 23. f. 25.	13
Commissioners may compound for this duty with a victualler, &c.	— f. 26.	14
If a compounder shall suffer any beer of ale to be brewed in his brewhouse for any other brewer, without first giving notice and paying the duty, he forfeits 5l. per barrel: the person for whom brewed forfeits the same.	15 Car. 2. c. 11. f. 14.	69

BEER AND ALE.

37

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Two able artists to be appointed on occasion, one by the commissioners, the other by the brewers of any city or place, to gage and return the contents of coppers, &c. upon oath.	— f. 7.	60
Allowances to be made to common brewers and victuallers out of the duties on malt.	20 Geo. 3. c. 35.	14 15
—See ALLOWANCES, p. 21.		
36 gallons a barrel of beer, and 32 gallons a barrel of ale, within the bills of mortality.	12 Car. 2. c. 23. f. 20.	10
And an allowance to common brewers of 3 barrels upon 23 of strong or small beer, and 2 barrels upon 22 of ale.	— f. 22.	12
34 gallons a barrel of beer or ale without the bills of mortality; and an allowance to common brewers of $2\frac{1}{2}$ barrels upon 23.	1 W. & M. c. 24. f. 5.	97
Gagers may make their charges from warm wort in the backs, &c. allowing one tenth for waste.	1 W. & M. c. 24. f. 7.	100
Gagers not leaving a copy of their charges within 3 days after the end of every week; or charging more than such copy contains, forfeit 1 <i>l</i> .—See OFFICERS.	7 & 8 W. 3. c. 30. f. 25.	163
Gagers are nevertheless to leave with common brewers, notes of every gage at the time of taking thereof, (if demanded) or forfeit 4 <i>s</i> .	— f. 46.	170
Innkeepers and all other retailers must sell their ale and beer by standard measure, and in stamped vessels, or forfeit not more than 4 <i>s</i> , nor less than 1 <i>s</i> .	11 and 12 W. 3. c. 15. f. 1.	233

No brewer, innkeeper, &c. shall be liable to an information for advancing the price of beer or ale in a reasonable degree. } 2 G. 3. c. 14. f. 1. 6

All brewing vessels, &c. to whomsoever belonging, liable to duties due from, and penalties incurred by, the person in whose brewhouse found. } 15 Car. 2. c. 11. f. 13. 68

Informations against common brewers, &c. must be laid within three months after offence committed, and notice thereof given to the offender within a week after laid. } 1 W. & M. c. 24. f. 16. 110

Commissioners of Excise, or Justices of the Peace, upon complaint of any overcharge, have power to examine witnesses upon oath, and acquit brewers, &c. of so much as shall be made appear to be overcharged. } — f. 13. 107

No commissioner, farmer, common brewer or innkeeper, to act as a Justice of the Peace in excise matters. } 15 Car. 2. c. 11. f. 8. 61

Importation Duties.

Rates of excise on foreign liquors, to be paid by the importer in ready money on entry thereof, and before landing. } 12 Car. 2. 5
c. 23. f. 14.

Foreign or imported liquors landed before entry thereof be made with the proper officer of excise at the port of importation; or before the duties are paid, and warrant for landing signed; or without the presence of an officer; are forfeited, or the value. } 15 Car. 2. 72
c. 11. f. 17.

Foreign exciseable liquors to be entered within thirty days after the report of the content of ship's lading; duties to be then paid and liquors landed; on pain of forfeiture and package. } 31 Geo. 2. 7
c. 36. f. 5.

In entries of foreign exciseable liquors, the N^o of casks, marks, and kinds of liquors contained in each, are to be inserted, on pain of forfeiting thereof; which may be seized by any officer of excise. } — f. 7. 10.

Exportation.

Any person may, in presence of an officer, export from the allowed ports, strong beer or ale, giving (at the excise office within the limits whereof it was brewed) notice of the port from whence it is to be shipped. } 1 Geo. 3. 8
c. 7. f. 5.

Such officer is to certify the quantity shipped, to the commissioners or officers where entry was made, who are upon proof that the duties have been made, to allow a drawback of 8s. per barrel, within a month after exportation; deducting 3d. per ton for charges of the officers. } — f. 5. 9

A bounty of 1s. per barrel upon beer exported, when barley is at or under 24s. per quarter. } — f. 6. 10

		Page
For the drawback on <i>Mum</i> exported, } fee EXPORTATION.	1 W. & M. c. 22. f. 1.	92
No part of the duty on <i>imported</i> mum } to be drawn back on exportation.	— f. 4.	95
Beer, ale or mum relanded, or put into any other vessel, after shipped for expor- tation, is forfeited, and 50l. per cask. The liquors may be seized by any officer of the customs or excise.	— f. 2. & 2 Geo. 3. c. 14. f. 4.	95 11
Officers of the customs are to charge masters of ships in their victualling bills with so much beer, ale, and mum, as the same number of men used to spend in like voyages:	1 W. & M. c. 22. f. 2. and 1 Geo. 3. c. 7. f. 7.	94 11
The excise duty for which is to be reco- vered in the usual manner.		
By an act made in the 26th G. 3. c. 46. it was provided, that beer exported should be subject to certain regulations and restric- tions, as mentioned in the said act:		
But the regulations therein not to extend to beer exported, such drawbacks, &c. on which, as would have been due since the 1st of Aug. 1786, may be paid.	27 G. 3. c. 31. f. 24.	49
Officers of excise may administer the ne- cessary oaths on the exportation of goods entitled to drawbacks or bounties.	— f. 25.	50
The powers in force on passing 24 G. 3. c. 38. to extend to the securing the duties thereby, repealed.	— f. 26.	51
Every barrel of French beer, ale, or mum, &c. imported, to be deemed to contain 36 gallons.	— f. 27.	55
Mum by the malt annual act charged.		

CAMBRICS AND LAWNS.

	Page
Cambrics and lawns made in England or Wales, to be marked at each end by officers appointed by the commissioners of excise.	4 G. 3. c. 37. f. 17. 5
If found without a mark at each end of every entire piece, or at one end of every remnant, they are forfeited, and may be seized and lodged in a custom-house warehouse, or excise office:—after condemnation to be sold to the best bidder.	— f. 24. 18
Persons exposing such to sale, or having them in their custody for that purpose, forfeit 200l.	
Upon request, and at the expence of the maker, commissioners to provide proper seals; and appoint officers, who are to be paid by the maker for every piece they mark, (before taken out of the loom) such a sum as the commissioners shall direct.	— f. 18. 6
Notice of the finishing every piece of goods to be given to the officer before taken out of the loom: taken out of the loom without giving such notice and having them marked, 5l. penalty; and the goods are forfeited, and may be seized by officers of the customs or excise.	— f. 19. 8
Officer, on reasonable notice, to attend and seal the pieces, and also set a distinct number on each; to enter in a book provided at the manufacturer's expence, the number of each piece, yards at length, and number of threads contained in the warp; on pain of forfeiting 10l. — 5l. by 7 Geo. 3.	— f. 20. 9

CAMBRICS AND LAWNS.

43

Officer to transmit yearly to the commissioners, an account of all pieces marked, and a copy of all the entries made by him in the books for that year, &c. on pain of being dismissed from his office.	4 G. 3. c. 37. f. 23.	Page 15
Officer, on demand, to deliver up the seals to the commissioners, or forfeit 200l.	— f. 23.	17
Officer marking cambrics or lawns not made in England or Wales, or permitting it to be done; or marking them after taken out of the loom; forfeits 50l. and upon conviction is rendered incapable of any office under his Majesty.	— f. 21.	11
Any person by bribery, imposition, or other means, prevailing on an officer to mark cambrics or lawns after taken out of the loom, or such as are not made in England or Wales, shall forfeit 100l. and be adjudged to stand in the pillory for two hours.	— f. 22.	13
And any person giving, or offering to give or secure a reward to an officer, in order to corrupt him to mark such goods, shall forfeit 50l.—See also 7 Geo. 3.	— f. 22.	14
Counterfeiting the seal, or impression thereof; or selling goods with such counterfeit seal, &c. thereon, knowing it to be so, deemed felony, without benefit of clergy.	— f. 26.	21
This act not to extend to goods fabricated in Scotland or Ireland.	— f. 32.	28
If on the seizure of cambrics or lawns, any question shall arise where they were manufactured, the proof to lie on the claimer.	4 G. 3. c. 37. f. 31.	27

Such goods condemned, are not to be worn in England; nor delivered out of the warehouse, &c. till security is given in double the value of the goods, that they shall be exported, and not relanded in Great-Britain.

4 G. 3.
c. 37. f. 25. 20

Penalties and forfeitures by this act to be recovered in any of the courts of record at Westminster; and after all charges deducted to be divided, one moiety to his Majesty, the other to the person who shall seize or inform.

4 G. 3.
c. 37. f. 28. 24

Actions to be brought within twelve calendar months.

— f. 30. 26

See 7 Geo. 3. relating to Cambrics and Lawns.

For CALICOES, &c. imported—See IMPORTATION.

CANDLES.

Maker of candles not to set up, alter, or use any workhouse, storehouse, copper, utensil, &c. for the making or keeping of candles, without notice at the next office of excise, under penalty of 50*l*. } 8 Ann. 11
c. 9. f. 6.

Maker of candles using any melting house, workhouse, utensil, &c. without first making entry thereof, forfeits 100*l*. } 11 G. I. 86
c. 30. f. 23.

Candles and materials for making them found in a private melting house, &c. also all coppers and other vessels for which no entry shall have been made, are forfeited, and may be seized. } 8 Ann. 24
c. 9. f. 12.

Officer to have entrance on demand, between five in the morning and eleven at night, with or without a constable; and between eleven in the evening and five in the mornings, with a constable; to search the houses, &c. of professed or private makers of candles. } 11 Geo. I. 89
c. 30. f. 24.

Obstructing an officer therein, 100*l*. penalty. }

If officer, on searching unentered places, finds candles; tallow melted or melting; rushes spread; or utensils warm with tallow, &c. it shall be sufficient evidence to convict. } — f. 25. 92

Officer suspecting that candles are concealed or privately making may, by making oath before a justice of the grounds of his suspicion, obtain a search warrant; and all candles or materials which he shall find are forfeited, and 100*l*. } 5 G. 3. 26
c. 43. f. 7.

Mixing candles which have not been weighed with others which have; removing them before weighed from the place where made; or concealing candles or materials; 100*l*. penalty. } 11 G. I. 100
c. 30. f. 30.

	Page
Candles found in traders possession, not mentioned in entry, and of which no account has been taken, are to pay the duty; chandler not paying it, is liable to double duty, unless he proves that he gave six hours notice to the officer, before he bought them of another chandler who had paid the duty.	11 G. 1. c. 30. f. 29. 99
Lighting a fire under any copper for melting; materials being found in any utensils melting or melted; cottons or rushes spread or spreading; deemed a beginning.	— f. 28. 98
Officer to take account of tallow, wax, and other materials, in custody of chandlers, and upon missing any, and not receiving a satisfactory account thereof, to charge not exceeding 108lb. of candles for 112lb. of materials missing.	8 Ann. c. 9. f. 12. 20
20l. penalty on chandlers for obstructing officers in the execution of the powers given by this act.	— f. 13. 21
Small rush lights once dipped or drawn through grease or kitchen stuff, and not through tallow, (for private use) are not chargeable.	— f. 31. & 9 Ann. c. 6. f. 15. 42 52
Candles cracked or otherwise spoiled, to be defaced, and the duty allowed.	8 Ann. c. 9. f. 29. 40
Makers to keep just scales and weights, and assist the officer in using them, on pain of forfeiting 10l.	— f. 11. 19
Officer to leave a copy of his charges with chandlers, (if demanded) or forfeit 40s.	— f. 10. 18
No lamps to be used in houses of other than British oil made of fish, under penalty of 40s.	— f. 18. 24
No candles to be exposed to sale but in public shops, or in fairs or markets, under penalty of 5l.	— f. 18. 25

C A N D L E S.

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Officers of excise shall at all times, by day or by night, be permitted upon request to enter the workhouses of chandlers, to take an account of candles made or making. } 24 Geo. 3. c. 11. s. 7. 14

This part of the act repealed by 27 G. 3. c. 31. s. 20. } 37

100l. penalty for obstructing officers in the execution of this act. } — s. 8. 15

Every chandler who shall begin a course of mould candles, or make preparation for the same, without delivering a written declaration to the proper officer of such intention, containing the number of mould, size, and number of times he intends to fill and draw the same, forfeits 50l. } — s. 9. 17

And if such course or making is not begun and proceeded upon in three hours next after such hours and time, then every such declaration is null and void. } — s. 9. 19

Compounding for private families repealed.—For Licences, see LICENCES. } — s. 9. 19

Duties on wax candles by 8 and 9 Anne, repealed.—See DUTIES.

Candles seized for nonpayment of duties to be broken. Powers of 8 and 9 Anne, &c. to be in force in execution of this act. }

For the duties on wax candles, granted by 24 G. 3. c. 36. see DUTIES; and for Licences, see LICENCES.

No person to make candles within the limits of the head office, unless he occupy a tenement of 10l. per ann. and pay parish rates for the same; nor in any other part of the kingdom, unless he pay to church and poor; and that no entry of any melting house, workhouse, warehouse, storehouse, room, or place, for the making or keeping of candles, or for the melting or keeping of wax, spermaceti, tallow, or other materials to be made into candles, already made or hereafter to be made, as required by the statutes in such case made and provided, shall be of any avail to any person or persons not so qualified, or for any longer time than the person or persons, so making entry, shall be qualified as aforesaid; and every person making candles, and not qualified as aforesaid, shall, notwithstanding any entry by him, her, or them made, be deemed and taken to be a person making candles without entry, and shall be subject to the like penalties and forfeitures as persons making candles without entry are, by the statutes in such cases made and provided, now subject unto.

All chandlers whatsoever to make weekly entry, on oath or affirmation, in London at the Excise Office; in the country to the respective collectors, or supervisors, on pain of forfeiting 20l.

Chandlers to pay the duty within one week after entry made, or forfeit double duty; and cannot sell on pain of forfeiting double the value of the candles sold before such duty is paid.

Page

25 G. 3.

c. 74. f. 25.

55

56

25 G. 3.

c. 24. f. 27.

59

f. 28.

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CANDLES.

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Chandlers before they begin any making of candles to give notice to the officer when they shall begin to spread cottons, within the limits of the head office six hours, in any city or market-town out of the said limits twelve hours, if in any other place out of the said limits twenty-four hours, before the beginning of every such making; also the like notice to be given before they begin to run in or dip any cottons, wicks or rushes, on pain of forfeiting the sum of 50l.

25 G. 3. c. 74. s. 29. 63

And if such notice shall not be begun and proceeded upon within three hours after such notice, such notice shall be null and void.

— f. 30. 65

Persons assisting in making candles privately, for the first offence forfeit 20l. or two months imprisonment.

— f. 31. 65

Second offence 40l. or four months imprisonment.

— f. 31. 68

All the powers, penalties, &c. contained in 12 Car. 2. c. 24. or any other law relating to excise duties, for collecting and recovering the duties thereby granted, shall be applied in executing this and the former act.

25 G. 3. c. 74. s. 32. 69

Chandlers having begun to spread wicks, must proceed till all the course is finished, and must begin to dip in five hours after beginning to spread, and continue to dip till the course is finished, on penalty of 50l. for failure in either course.

26 G. 3. c. 77. s. 6. 25

If notice specifies more than five hours after beginning to spread, from the commencement of dipping, to be void.

26

26

Persons using any art to deceive officers in taking the weight of stock, &c. to forfeit 100l.

30

Persons having in possession British spirits, soap or candles, for which the duties have not been paid, forfeit the same, and treble value.	26 Geo. 3. c. 77. f. 10.	35
Value to be estimated at the price which the best articles of the sort are sold for in London.	— f. 11.	36
Entries of makers of candles not to be deemed withdrawn, while any duty remains unpaid, &c.	27 G. 3. c. 31. f. 18.	33
Officers not to enter the houses of candle makers from eleven at night to five in the morning, without a peace officer, except in the instances herein mentioned, viz. a notice depending between the hours of eleven and five.	— f. 20.	37
Candle makers to fix covers and fastenings to their furnaces, coppers, pans, and dipping moulds.	— f. 21.	38
And to provide a proper place or chest for locking up their moulds (for making mould candles) by the officer.	— f. 21.	40
Notice to be given for opening locks, and to light fire, six hours within the limits of the chief office, twelve hours notice in any other market-town, and twenty-four hours notice in any other part out of a market-town.		41
The officer to attend to open locks at the time mentioned in such notice, and if the trader neglect or refuse to begin within one hour after such opening of locks, &c. such notice shall be void, and the officer shall lock up and seal such utensils as before.		42
If sufficient fastenings to furnaces, coppers, pans, &c. be not provided, or officers obstructed in fixing or locking them, &c. the offender to forfeit 100l.	— f. 22.	43
		45

C A N D L E S.

51

Where officers shall suspect candles making privately, or lie concealed, and shall set forth the grounds of his suspicion on oath, a special warrant may be granted him to enter such places, and seize such goods, with all the materials, and all such candles as shall be found concealed there; and where the duties shall not appear to have been paid, the parties forfeit 100l.

5 G. 3.
c. 43. 1. 7.

Page

26

E X P O R T A T I O N.

Candles for which the duty hath been paid may be exported, upon security that they shall be shipped, and not relanded in any part of Great Britain.

8 Ann.
c. 9. f. 24.

34

If relanded, they are forfeited, besides the penalty of the bond.

— f. 25.

35

Exporter of candles upon oath before the collector that the duty hath been paid or secured, is to have a certificate from him gratis; upon producing of which to the collector of the port, and making oath that the candles exported are the same that are mentioned therein, he is to have a debenture expressing the quantity:

— f. 26.

36

Collector of the duties at the place of exportation, on his producing such debenture, is to repay the duty, &c.

For the regulations concerning *imported Candles*, see IMPORTS.

COACHES

When the coaches are used for the purpose of carrying passengers, they are called coaches.

The duties of a coachman are to drive the coach, to take care of the horses, and to see that the passengers are comfortable.

And from all this, it is evident that a coachman must be a man of great strength and endurance, and must be able to drive a team of horses with skill and precision.

A coachman must also be a man of great patience and calmness, for he must be able to endure the heat and cold of the weather, and the noise and dust of the city.

And finally, a coachman must be a man of great honesty and integrity, for he must be able to take care of the property of his passengers, and to see that they are delivered safely to their destination.

It is for these reasons that a coachman is a man of great respect and honor, and is one of the most useful members of the community.

And it is for these reasons that a coachman is a man of great pride and self-respect, and is one of the most valuable members of the community.

And it is for these reasons that a coachman is a man of great honor and glory, and is one of the most respected members of the community.

And it is for these reasons that a coachman is a man of great fame and renown, and is one of the most celebrated members of the community.

And it is for these reasons that a coachman is a man of great power and influence, and is one of the most important members of the community.

And it is for these reasons that a coachman is a man of great wealth and prosperity, and is one of the most successful members of the community.

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C O A C H E S.

The duties on coaches granted by 20 G. }
 2. now under the management of the com- }
 missioners of new taxes.

And from 5th July, 1785, every coach- }
 maker to take out a licence, and to pay a }
 duty for every carriage made for sale, (see }
 DUTIES and LICENCES) and to deliver an }
 account every six weeks (on oath) of all }
 the carriages made and sold by him; on }
 default of which to forfeit 20l.—This part }
 to be under the management of the com- }
 missioners of Excise.

	Page
	4
25 G. 3.	11
c. 49.	16

COFFEE, TEA, and CHOCOLATE.

DEALERS.

Page

Dealers in coffee, tea, chocolate or cocoa nuts, are to make entry of all their warehouses, or other places for keeping coffee, &c. or forfeit 200l. and all the coffee, &c. found in any unentered place, together with the package containing the same.

10 G. 1.
c. 10. s. 10.

No coffee, &c. to be sold but in entered places, on pain of forfeiture, and treble the value, with the package.

— s. 14.

35

No coffee, &c. to be brought into any such warehouse, &c. without notice to the officer, nor without a permit, on pain of forfeiture, and treble the value, together with the package.

— s. 11.

27

Persons dealing in coffee, &c. refusing entrance to the officer by day; or not keeping just scales and weights; not assisting in weighing; or obstructing the officer, forfeit 100l.

— s. 12.

31

Coffee, &c. sold in any quantity above 6lb. the officer is to give a permit for.

— s. 15.

36

More than 6lb. removed without such permit is forfeited, with the package.

— s. 16.

37

Permit to express the time it is to be in force.

— s. 16.

39

Persons taking out permits are to send away the goods within the time limited, or return the permits, on pain of forfeiting treble the value of the coffee, &c. mentioned therein.

11 G. 1.
c. 30. s. 10.

21

If there be not a sufficient decrease, the officer is to seize a like quantity.

COFFEE, TEA, and CHOCOLATE. 55

DEALERS.

None to demand a permit from the officer, without the direction in writing of the person from whose stock the goods are to be removed, or his known servant, under penalty of 50l. or 3 months imprisonment.

11 G. 1.
c. 30. f. 6. 24

Dealers in coffee, &c. makers of chocolate, and coffee and chocolate-house keepers, must set down in a book every night, the coffee, &c. sold or consumed that day in quantities under 6 lb. and in another book every parcel sold above 6 lb.—To have but one book of each sort at a time, which must lie open for the perusal of the officer, and be delivered back on oath when filled up: making default herein, or making false entries, forfeit 100l.

10 G. 1.
c. 10. f. 35. 70

Oath within the bills of mortality to be administered by such persons as the commissioners shall appoint; in other places by the collectors or supervisors of excise.

11 G. 1.
c. 30. f. 11. 25

The commissioners or a justice of the peace may, on officer's complaint upon oath, summon suspected persons to produce their books: refusing to attend and be examined on oath touching the entries therein made, they forfeit 20l.

— f. 12. 26

Dealers in cocoa nuts, selling or disposing of less than 28 lb. at one time, or not setting down the christian and surname of the persons to whom sold, &c. forfeit 20l. per pound; refusing to let the officer inspect the book, and to take thereout copies of the persons names to whom sold, &c. they forfeit 20l.

12 G. 1.
c. 28. f. 29. 23

Coffee, &c. concealed is forfeited, and treble the value, together with the canisters and other package containing the same.

10 Geo. 1.
c. 10. f. 39. 81

56 COFFEE, TEA, and CHOCOLATE.

DEALERS.

Page

On oath of suspicion, the commissioners or one justice of the peace may empower officers by day (or by night in the presence of a constable) to search suspected places, and seize coffee, &c. concealed.—Obstructing an officer therein, 100l. penalty.

10 G. I. c. 10. s. 39. 32

No dealer in coffee, &c. to receive less than 1 C. weight of each sort out of any of the public warehouses at a time, except where the importation thereof was in less quantities.

1 G. I. c. 34. 70

Sellers of brandy or other spirits having more than 6 lb. of coffee, &c. in their custody, deemed dealers therein.

11 G. I. c. 30. s. 4. 12

Coffee, tea, and cocoa nuts imported, to be entered at the custom-house and warehoused; and on certificate that the inland duties are paid for coffee and tea, or that cocoa nuts are entered with the collector of the inland duties, to be delivered out with a permit:

10 G. I. c. 10. s. 26. 52

Such part as is intended for exportation to be delivered on security that the same shall be exported and not relanded.

Coffee, &c. imported, and not entered and warehoused, may be seized; the carriages, horses, and package made use of in carrying thereof are also forfeited.

1 G. I. c. 27. s. 29. 59

Importers of coffee, &c. within 30 days after the report of ships lading, to enter and land the same, to be put in the king's warehouse, on pain of forfeiture.

5 G. I. c. 43. s. 19. 59

Not to extend to coffee or tea imported by the East-India Company.

1 G. I. c. 20. 61

COFFEE, TEA, and CHOCOLATE, 57

Warehouse-keepers to keep account of coffee, &c. brought in and delivered out: such account to be laid before the commissioners every six months.

If goods shall be unduly delivered, the warehouse-keeper and officer offending therein, forfeit 100l. and are incapable of any public employment.

Owner of the goods and officer attending the warehouse, to have each a lock and key: warehouse-keeper at reasonable times to attend the delivery of goods.

Chocolate and cocoa paste seized and warehoused; the seizer or buyer thereof entering it and paying the duties, is to have a certificate from the collector, expressing the quantity, and warehouse from which it is to be taken, &c. in order that the same may be put in stamped papers.

Coffee and tea seized and condemned in London or Edinburgh, to be publicly sold there: all seized elsewhere to be brought to those places, and sold.

Cocoa-nut shells, or husks imported without the nuts, may be seized by any officer of the customs or excise, and after condemnation destroyed: Officer to be rewarded in any sum not exceeding 20s. per hundred weight.

If any dispute arises whether coffee, &c. seized has paid the duty, the proof to lie on the claimer.—See Duties on COFFEE.

No coffee to be imported but in packages containing at the least 112lb. each, which must be stowed openly in the ship's hold, on pain of forfeiture, together with the package; which may be seized by any officer of the excise or customs.

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10 G. 1. 61
c. 10. f. 29.

— f. 30. 63

11 Geo. 1. 49
c. 30. f. 22.

12 G. 1. 5
c. 28. f. 1.

4 G. 2. 22
c. 14. f. 12.

10 G. 1. 60
c. 10. f. 28.

5 G. 3. 56
c. 48.

COFFEE.

Coffee from the plantations when entered at the custom-house, and duties paid, to have a mark set on each parcel, which shall be then lodged in warehouses, as by 10 G. 1. the importer leaving with the collector of the inland duties the several certificates and affidavits required by this clause.

5 G. 3.
c. 24. s. 3.

Making false affidavit 200l. penalty, and twelve months imprisonment: forging any certificate required by this act, or publishing thereof knowing it to be forged or counterfeited, 200l. penalty.

5 G. 2.
c. 24. s. 5.

Master of the ship receiving from, or landing in the plantations, coffee of foreign growth, forfeits 200l. and the coffee; and to suffer three months imprisonment.

— s. 4.

Commissioners to provide roasting-houses and officers to attend them, to which any person may go to have coffee-berries roasted, bringing a certificate that the duty has been paid, and paying 8s. per hundred for roasting.

10 G. 1.
c. 10. s. 31.

Dealers sending their own roasters, to pay but 3s. per cwt.

— s. 32.

While there are such houses, no coffee-berries to be roasted elsewhere, on pain of forfeiting them, and 5s. per lb.

— s. 33.

Officer or roaster not attending, forfeits for the first offence 10l. and for the second 20l. and be incapable of any office in the revenues.

— s. 34.

Persons making use of water, grease, butter, &c. to increase the weight of coffee, forfeit 100l. The same penalty on dealers knowingly buying or selling coffee so mixed.

11 G. 1.
c. 30. s. 9.

COFFEE, TEA, and CHOCOLATE. 59

TEA.

Page

Duty to be paid for tea before taken out of the warehouses, wherein the same is directed to be lodged by 10 G. 1. } 18 G. 2. c. 26. f. 2. 7

Officers to attend the sales of the East-India Company, and report the price upon oath; on request may inspect the Company's books. } — f. 6. 13

No tea to be imported but from the place of its growth, on pain of forfeiture. } 11 G. 1. c. 30. f. 8. 17

Treasury may licence the East-India Company to import tea from any part of Europe, subject to the same duty, rules, and directions, as if imported from the East-Indies. } 18 G. 2. c. 26. f. 10. 23

If the East-India Company neglect to keep this market supplied, the treasury may licence other persons to import tea from any part of Europe. } — f. 11. 25

Tea imported from any part of Europe by the East-India Company, to be warehoused, and not taken thereout till sold at the Company's public sales, and duties paid: — if imported by any other persons, to be warehoused, and not taken out till publicly sold and duties paid; six days notice of such sale to be given in the London Gazette. } — f. 12. 26

No drawback on exportation of tea. } — f. 5. 11

Tea may be exported to Ireland, or the plantations in America, without paying the duties; the exporter entering it, and giving security in double the value, for the due exportation thereof, and that it shall not be relanded in Great Britain, Guernsey, Jersey, or Man: bond not to be discharged till certificate be produced testifying the landing thereof: such certificate to be produced from Ireland in six months, and from the plantations in eighteen months. } 21 G. 2. c. 14. f. 1. 8

60 COFFEE, TEA, and CHOCOLATE.

T E A.

Page

On producing a certificate from the customs of the due entry thereof, and also one from the commissioners of the inland duties that such security is given, warehouse-keeper to deliver out the tea mentioned therein; giving with it a permit, signed also by the officer attending the warehouse.

21 G. 2. c. 14. s. 1.

12.

Such permit to be delivered to the searcher of the port from whence the tea is entered to be exported, who, on suspicion, may open and examine chests, and if the goods do not agree with the entry and permit, they are forfeited with the package, and may be seized; but if they agree, the searcher must re-pack them.

ibid.

14.

No tea to be exported but in the same package wherein it was imported, nor in any less quantity than the entire lot sold at the Company's sale on pain of forfeiture— This clause was repealed by 7 G. 3. c. 56. p. 7.

f. 2.

16.

Tea, before shipped for exportation, to be marked by the searcher in four different parts, on the outside thereof: Chests, or other packages found on shore after so marked and shipped, are forfeited with all the tea therein; and may be seized by any officer of the customs or inland duties.

f. 3.

16.

Warehouse-keepers must keep an account of all teas delivered out for exportation, which is to be laid before the commissioners every three months.

f. 4.

18.

If the tea be delivered out unduly, the warehouse-keeper forfeits 100l. and is disabled to hold any public employment.

Tea above the quantity of 6lb. found in any British ship from foreign parts, (except belonging to the East-India Company) is forfeited.

28 G. 2. c. 21.

13.

COFFEE, TEA, and CHOCOLATE. 61

TEA.

Dealers, &c. adulterating tea forfeit 100l. } 11 G. 1. 13
and the tea so adulterated. } c. 30. f. 5.

—Manufacturing leaves, &c. in imitation of tea, or the leaves of tea that have been used; mixing or colouring them with any other ingredients; or selling, or having such in their custody, they forfeit 10l. per lb. } 4 G. 2. 20
c. 14. f. 11.

By a clause in the act of 7 G. 3. it was enacted that tea seized & condemned, should not be sold for home consumption, but exported to Ireland or America, &c. — But that clause is repealed by } 8 G. 3. 19

CHOCOLATE.

Makers of chocolate to enter their warehouses, rooms, &c. used for the making or keeping of chocolate, on pain of forfeiting 200l. and the chocolate found in an unentered place. } 10 G. 1. 25
c. 10. f. 10.

—Within the bills of mortality to make entry every week, (in other places at the next office once in six weeks) of all the chocolate made by them in that time, on pain of forfeiting 50l. } — f. 17. 39

At the time of making such entry they are to produce all the chocolate there mentioned, tied up in papers of 1 to $\frac{1}{2}$ lb. or $\frac{1}{4}$ lb. weight, to be marked or stamped by the officer; under penalty of 20s. per lb. } 32 G. 2. 13
c. 10. f. 16.

Selling chocolate in a less quantity than $\frac{1}{4}$ lb. or without being duly tied up & marked; or if the thread or label wherein it is inclosed shall have been broke or opened, 20l. penalty. } — f. 17. 14

Duty to be paid within the bills of mortality in a week, (in other places within six weeks) after entry, or the maker forfeits 50l. and must not deliver out chocolate till it is paid, on pain of forfeiting treble value. } 10 G. 1. 47
c. 10. f. 18.

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sg13

CHOCOLATE.

Page

Counterfeiting the stamp, or selling chocolate with a counterfeit thereon, knowing it to be so, penalty is 500*l.* and 12 months imprisonment.

10 G. 1. 47
c. 10. f. 22.
32 G. 2.
c. 10. f. 14.

The same penalty for fixing stamped papers, (taken from chocolate that has paid the duty) on chocolate that has not paid duty.

11 G. 1. 31
c. 30. f. 13.

Chocolate that hath been duly stamped, and afterwards damaged, may be opened in presence of the officer; (to whom the stamps are to be delivered,) and may be worked with fresh cocoa-nuts, and restamped: the duty to be paid for so much as shall be added.

f. 14. 33

On re-working, proof to be made that the duty was paid for all the cocoa-nuts wherewith it was made, as well as those added; and that all the chocolate had been duly entered.

f. 15. 33

Persons intending to make chocolate for their private use, are to give three days notice in writing to the proper officer before they begin; expressing the quantity of cocoa-nuts intended to be made into chocolate; the name of the person to be employed in the making thereof; and the place where the same is to be made; upon which the officer is to give permission in writing: such houses or places not liable to survey.

10 G. 1. 48
c. 10. f. 23.

Within three days after the finishing such chocolate for private use, an entry must be made upon oath of the quantity, which must be produced to the officer ready tied up, in order to be stamped; the duty to be paid at the same time: on default, the chocolate is forfeited and treble the value.

f. 24. 50

Not less than half a hundred weight of cocoa-nuts to be worked into chocolate for private use at a time:

f. 25. 51

COFFEE, TEA, and CHOCOLATE. 63

Chocolate ready made, or cocoa paste, } 16 G. 1.
imported into Great-Britain is forfeited, } c. 10. f. 2. 16
with double the value and packages.

After August 1st, 1779, every druggist, } 19 G. 3.
grocer, or other person, who shall sell coffee, } c. 69. 32
tea, or cocoa-nuts, or make or sell chocolate, }
shall cause to be painted over the door of
his shop, &c. the words Dealer in Coffee,
Tea, &c. on penalty of 200l.

100l. additional penalty on every dealer }
in tea, coffee, &c. who shall buy any of the }
said goods of any person not having the } 35
words aforesaid, painted over the door of }
his shop, &c.

Certain cases enumerated in which nei- }
ther the dealers in coffee, tea, &c. shall be }
subject to the said penalty of 100l. } 37

Persons who have not made entry at the }
Excise Office, and who shall paint over }
their doors the words above mentioned, }
shall forfeit 50l. and shall also be subject } 40
to the several penalties and forfeitures, to }
which persons selling of, or dealing in cof- }
fee, tea, &c. are.

If any person not being a dealer, &c. }
shall buy any tea, &c. of any person not }
qualified as above, shall forfeit 10l. } 41

If the seller of any tea, &c. contrary to }
this act, shall, within twenty days, and be- }
fore any information has been lodged against }
him, inform against the buyer, the said } 42
seller shall be indemnified from all penalties }
for his own offence.

From and after July 5, 1780, traders in }
and sellers of coffee, tea, or chocolate, to } 20 G. 3. 28
take out a ss. licence. See LICENCES. } c. 35.

After July 5, 1781, the inland duties on }
chocolate to cease; and in lieu thereof, an } 21 G. 3. 7
additional inland duty on cocoa-nuts im- }
ported. See DUTIES on page 10. } c. 55.

64 COFFEE, TEA, and CHOCOLATE.

20s. per pound penalty on clandestinely removing or concealing cocoa-nuts, before they have been charged by the officer.	21 G. 3. c. 55.	15
Former rules relating to packing, stamping, &c. of chocolate, to remain in force.		19
Powers and penalties by 10 G. 1. or any other act relating to the duties on cocoa-nuts, shall be in force in executing this act.		17
No tea above six pounds weight, to be removed from one town to another in the night, on penalty of forfeiture.	21 G. 1. c. 55. f. 26.	47
Officers in their permits for removing exciseable goods, are to express the time they shall be in force.	— f. 27.	50
Not removing such goods agreeable to the permits, shall forfeit treble value.		51
And if there does not appear to be a sufficient decrease to answer the removal, the officer may seize a like quantity, out of the stock of the person who took out the permit. See 11 G. 1. c. 30. f. 5.		
In case of unavoidable delay in delivering the goods, the same not to be forfeited.	— f. 28.	53
200l. penalty for counterfeiting any permit.	22 G. 3. c. 68. f. 55.	57
From Sept. 15, 1784, the duties on tea shall cease, and a new duty granted in lieu thereof. See DUTIES on page 19.	24 G. 3. c. 38. f. 1, 2.	5 6
Duties drawn back upon exportation.	— f. 3.	7
Restrictions of the price of tea at the four first sales, and at future sales.	— f. 5.	10
Company to keep a proper stock of tea in their warehouses.		11
Clauses relative to tea sold by the company, &c. continued in this act.	— f. 6.	13
From Sept. 15, 1784, the inland duties upon cocoa-nuts and coffee, to cease.	— f. 52.	32

COFFEE, TEA, and CHOCOLATE. 65

Page		Page
15	And by an act of 27 Geo. 3. the former acts are to be enforced respecting cocoa-nuts, coffee, &c.	27 Geo. 3. c. 31. f. 26. 54
19	The acts of 21 Geo. 3. c. 55. 22 Geo. 3. c. 68. and 23 Geo. 3. c. 70. f. 28. respecting the removal of tea from one part of this kingdom to another, is repealed by	25 G. 3. c. 74. f. 8. 24
17	All the powers and provisions in 10 G. 1. c. 10. and other acts in force at the passing the tea act of last session, for raising, recovering, &c. the duties thereby granted, to be deemed to have been in force, and shall be applied in executing this act, so far as the same are not altered by this act.	— f. 9. 25 27
47	The duties on tea granted by 24 G. 3. c. 38. are repealed by this act.	6
50	And the duties granted by this act are repealed by	27 G. 3. c. 13. 80
51	See page 19 for the duty on tea; cocoa-nuts, and coffee, see page 10.	
53	New duties to be under the management of the Commissioners of Excise, as the repealed duties were,	27 G. 3. c. 13. f. 37. 12
57	And may be raised, and drawbacks allowed in the like manner, unless hereby altered.	— f. 38. 14
5	And the goods chargeable with the duties of excise, by this act, to be subject to the conditions, &c. they were by law on May 10, 1787.	16
6	And the penalties then in force to be extended to this act.	17
7		
10		
11		
13		
32		

C Y D E R.

	Page
Dealers and retailers, or other persons who receive into their custody tyder and perry for sale, or who buy fruit to make it, are to enter their store-houses, cellars, &c. at the next office of excise, or forfeit 50l. for every place used without being so entered.	17 G. 2. — f. 25. & the annual malt act. 5
Persons buying cyder or perry, or fruit to make it, and selling any so bought or made; or selling in less quantity than 20 gallons, whether made from their own, or bought fruit, deemed dealers and retailers.	6 G. 3. 21 c. 14. f. 11. also 12 Ann. & 17 G. 2. 7 4
Persons who make or retail cyder or perry, are to make true monthly entries at the Excise-Office, within the limits whereof the same is made or retailed, on pain of forfeiting 20s.	12 Car. 2. 5 c. 23. f. 15. and f. 16. 6
And 20s. by — —	c. 24. f. 29. 30 — f. 30. 31
They are to pay off the duty within a month after such entry, or forfeit double.	c. 23. f. 17. 6 also c. 24. 30
Such entries and payments to be made at the next market-town. See ENTRIES.	c. 27. f. 18. 7
Maker or retailer refusing to permit the gager by day, or by night (if in presence of a constable) to enter and take account of cyder and perry, forfeits 15l.	7 & 8 W. 3. 153 c. 30. f. 17.
20l. penalty for such refusal by	4 G. 1. 61 c. 3. f. 11.
Makers concealing or conveying away cyder from the sight of the gager, forfeit 40s. per hoghead.	7 & 8 W. 3. 152 c. 30. f. 10.
Makers delivering cyder to any distiller, or vinegar maker, without first giving notice to the gager of the quantity, time when, and to whom they intend to deliver the same, forfeit 20s. per barrel.	8 & 9 W. 3. 185 c. 19. f. 9.

Dealers who receive large quantities of cyder, or perry, into their custody, to be charged with the annual 4s. duty; unless they make it appear, that such cyder, or perry, was made from fruit of their own growth, or that the said duty had been before charged. } 4 G. 1. c. 3. f. 11. 59

Dealers in, and retailers of, cyder or perry, from fruit of their own growth, are to pay 6s. per hoghead. See 27 G. 3. } 6 G. 3. c. 14. f. 10. 20

And to be under the same regulations, &c. as dealers and retailers by any other act are. } — f. 13. 23

One dealer or retailer purchasing cyder from another, who made the same from fruit of his own growth, and receiving it with a certificate that the duty is paid, is not to be charged with the 6s. retail duty: nor are dealers or retailers who sell cyder from fruit of their own growth in less quantity than 20 gallons. } — f. 12. 22

Persons receiving cyder or perry into their custody for sale, not being from fruit of their own growth, deemed factors, and as such are chargeable with the said 18s. and 7d. duty. } — f. 5. 13

Where it shall appear by a proper certificate that part of the duties have been charged; such part not to be charged again on the factor, dealer, &c. } — f. 6. 14

Factor having paid the 4s. duty chargeable upon him as the receiver of cyder or perry, is to stand discharged thereof out of the 18s. and 7d. per hoghead. } — f. 7. 14

Masters of vessels carrying cyder or perry coastwise, are within three days after their arrival at the port, to give the officer an account of all the cyder, &c. aboard; from whom received; and to whom consigned; and are not to dispose of any part thereof but to the place consigned; on pain of forfeiting 20l. } 6 G. 3. c. 14. f. 8. 15

All such cyder and perry to be landed within twenty-one days after arrival, on pain of forfeiture, together with the package. } 6 G. 3. 17
c. 14. f. 8.

Factors, three days before they make sale of any cyder or perry consigned to them, are to enter the rooms, &c. used for keeping thereof, or forfeit 50l. } — f. 9. 18

Such factors to be under the same regulations, penalties, &c. as dealers or retailers by this or any other act are. } — f. 9. 20

Factors, dealers, &c. sending cyder from the maker to any person ordering thereof, without having the duties charged, and a certificate, forfeit 50l. } — f. 15. 26

Cyder and perry used in distilling, not chargeable with the 4s. duty. } 3 G. 2. 21
c. 7. f. 11.

The duties imposed by this act on cyder and perry may be drawn back upon the distillation thereof. } 6 G. 3. 27
c. 14. f. 16.

Or if made into vinegar, to be allowed by a warrant from two Justices, or three Commissioners. }

Persons buying cyder or perry for their private use, not chargeable. } 17 G. 2. 4

Obstructing officers of excise in the execution of their duty; or rescuing or staying cyder or perry after seized, 40l. penalty. } 6 G. 3. 29
c. 14. f. 17.

Gagers not leaving a copy of their charges within three days after the end of every week; or charging more than such copy contains, forfeit 10l. See OFFICERS. } 7 & 8 W. 3. 163
c. 30. f. 25.

Information against cyder-makers to be laid within three months after offence committed; and notice to be given to the defendant within a week after information be laid. } 12 and 13 W. 3. 253
c. 11. f. 17.

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No common filler to set up, silver or
polish any fine copper, run & without
filling notice thereof at the next Office
of the City, nor keep any private or concealed
warehouse, cellar, loft, or for the purpose
of keeping of papers, wares &c. under
penalty of \$50.

The person whose occupation is _____ should be placed in the _____ category, without regard to the _____.

of necessity.

[illegible]

DISTILLERS.

	Page
No common distiller to set up, alter, or enlarge any still, copper, tun, &c. without first giving notice thereof at the next Office of Excise; nor keep any private or concealed warehouse, cellar, still, &c. for the brewing, or keeping of spirits, wash, &c. under penalty of 20l.	3 and 4 W. & M. 116 c. 15. f. 1. 8 & 9 W. 3. 186 c. 19. f. 10.
The person in whose occupation the house, or other place shall be, where such concealed warehouse, vessels, &c. shall be found, also forfeits 20l.	3 and 4 W. & M. 117 c. 15. f. 1.
50l. by — —	8 & 9 W. 3. 186 c. 19. f. 10.
50l. penalty for every still, copper, tun, or other vessel, used for making or keeping of spirits, &c. without being entered by distiller ten days before beginning: not more than two vessels to be used for brewing or keeping feints: every such still, vessel, &c. must be shewn to the officer, who is to mark them: if used without being so shewn and marked, they are deemed unentered. Defacing officer's mark, 20l. penalty.	24 G. 2. 38 c. 40. f. 18.
Distillers keeping private pipes or holes in any back, &c. forfeit 100l. for each.	10 and 11 W. 3. 195 c. 4. f. 3.
Officers are impowered to search for such pipes, &c. they may in the day-time, (in presence of a constable) after request made, and cause declared, break up the ground, wall, &c. and upon finding any private pipe or conveyance, may follow the same through, or into any place where it shall lead; may break it up or cut it; or turn cocks to try if liquors fit for distillation may be conveyed thereby out of one vessel into another.	— f. 4. 196

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If no such private conveyance shall be found, the officer is to make good the ground, &c. so broke up.	10 and 11 W. 3.	198
Obstructing officers in searching tool. penalty.	c. 4. f. 5.	
Distillers concealing, or conveying away low wines, or spirits, from the gager's sight, forfeit 5s. per gallon.	3 and 4 W. & M. c. 15. f. 2.	118
Officer making affidavit of his suspicion before a justice of the peace, is to have a warrant, by virtue whereof he may, in the day-time, in presence of a constable, break open the doors, or other part of the suspected house, and seize concealed stills, vessels, spirits, wash, &c. which must be kept where found, and if not owned within twenty days, to be forfeited and sold: if claimed within twenty days, the persons so claiming, forfeits for every warehouse, &c. wherein any still, &c. shall be found, and for every still, &c. 200l.	10 and 11 W. 3. c. 4. f. 7.	199
Proprietor, or the person in whose custody found, forfeits this penalty, tho' the still, &c. be not claimed.	10 and 11 W. 3. c. 21. f. 23.	225
Obstructing officer in searching, &c. 200l. penalty. If no concealed still, &c. shall be found, the officer is to make satisfaction for the breaking open the doors, &c.	10 and 11 W. 3. c. 4. f. 8.	202
Persons making or retailing strong waters are to make true monthly entries, or forfeit twenty shillings.	12 Car. 2. c. 23. f. 15. f. 16.	6
Twenty shillings by	c. 24. f. 30.	31
And to pay off the duties within a month after entry, or forfeit double.	12 Car. 2. c. 23. f. 17.	6
Such entries and payments to be made at the next market-town. See ENTRIES.	— f. 18.	7
N. B. By 10 & 11 W. 3. c. 21. f. 19. the powers and penalties of 12 Car. 2. and other excise laws, are extended to the duty on low wines or spirits of the first extraction.		220

DISTILLERS.

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Distillers refusing to permit gager by day, (or by night in the presence of a constable) upon his request, to enter and take account of spirits, &c. shall be forbidden to sell: if they sell, &c. after such warning, the duty not being paid*, they forfeit 5*l.* and double value.

12 Car. 2.
c. 23. f. 19.

Page

8

They forfeit 10*l.* and double value, by

c. 24. f. 33.

33

* These penalties are forfeited without proof of their having sold before the duties are paid, by

1 W. & M.
c. 24. f. 9.

102

Refusing the officers entrance into their warehouses, or other places used for keeping spirits, to take account of the quantity and quality of the liquors therein, 50*l.* penalty.

6 G. 1.
c. 21. f. 14.

400

Gager finding decayed wines, &c. in the custody of a distiller, and the still charged, may, if not at work, take off the head to see what materials are therein; if at work, may stay till the same is wrought off: distiller refusing to permit the gager to stay till such still shall be wrought off and examined, forfeits 20*l.*

7 & 8 W. 3.
c. 30. f. 12.

146

Gager to take account of wash and other materials, and on missing any which he found within 24 hours before, to charge so much low wines as such wash would reasonably make.

— f. 14.

149

Upon decrease of any wash made of melasses, one quarter of the wash so decreased is to be charged as low wines, and two thirds of such low wines as spirits.

10 and 11
W. 3.
c. 21. f. 22.

224

Upon decrease of any wash made from corn, one fourth of such decrease to be charged as low wines, and three fifths of such low wines as spirits: and upon decrease of any wash made from cyder or perry, one fifth of the decrease to be charged as low wines, and one half of such low wines as spirits.

4 Ann.
c. 12. f. 4.

323

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Distillers within the weekly bills to give 24 hours, in other parts 48 hours notice to the officer of the quantity, species, and time of receiving wine, cyder, &c. or any kind of fermented wash; under penalty of 5 <i>l</i> .	24 G. 2. c. 40. f. 20.	42
Distillers to give 48 hours notice in writing to the officers before they put cyder or perry into the still: not giving such notice, or disposing thereof any other way than in distillation, they forfeit 5 <i>l</i> .	3 G. 2. c. 7. f. 12.	22
Distillers who make low wines from corn, are to draw the same entirely therefrom, without any mixture of melasses, wash, tilts, or other materials whatsoever, on pain of being charged with the duty of 12 <i>d</i> . per gallon.	7 & 8 W. 3. c. 30. f. 7.	141
They are not to prepare or receive any wash from melasses, or other materials, till all the liquors prepared from corn are distilled, on pain of forfeiting 5 <i>l</i> . for every barrel made from corn found undistilled.	— f. 8.	142
Officer knowingly making a false charge, by returning low wines not made from malted corn, as such, forfeits his office and 10 <i>s</i> . per gallon.	c. 30. f. 9.	143
Spirits made from any mixture (of spirits) with wash, or any other liquor, except water, to be charged with the duties on low wines drawn from foreign materials.	10 and 11 W. 3. c. 4. f. 9.	204
Distiller selling or removing low wines, after account has been taken thereof by the gager, without drawing them off a second time, forfeits 5 <i>s</i> . per gallon.	1 W. & M. c. 24. f. 3.	96
Distiller not to set his stills at work, or deliver out low wines or spirits, without notice to the officer, but between five in the morning and eight at night from Michaelmas to Lady-day; and between three in the morning and nine at night from Lady-day to Michaelmas; on pain of forfeiting 10 <i>l</i> .	7 & 8 W. 3. c. 30. f. 15.	150

DISTILLERS.

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age	Charging his still at other times, with-	} 33 G. 2. c. 9. f. 14.	41
42	out six hours notice to the officer, 100l. penalty.		
	50l. penalty for using more than one	} — f. 15.	43
	quarter of wheat to two quarters of other grain for distillation.		
22	Cyder and perry, used in distilling, not	} 3 G. 2. c. 7. f. 11.	21
	chargeable with the 4s. duty.		
	The duties granted by this act to be	} 6 G. 3. c. 14. f. 16.	27
	drawn back on distillation of cyder or perry.		
141	Persons making or keeping wash, or other	} 33 G. 2. c. 9. f. 13.	39
	materials fit for distillation, and having stills containing separately or together ten gallons, deemed common distillers for sale.		
142	Persons who deal in exciseable liquors,	} 2 G. 3. c. 5. f. 4.	17
	and who distil spirits, are deemed common distillers for sale.		
143	No person making or rectifying spirits	} — f. 4.	16
	for sale, or dealing in spirituous liquors, shall have any still or stills not containing together at least 100 gallons, under penalty of 100l. and all such stills that contain less than 100 gallons are to be kept in one room under the like penalty.		
204	Officer may take samples of low wines	} 24 G. 2. c. 40. f. 19.	41
	or spirits, paying at the rate of 10s. per gallon; and of feints paying 1s. per gallon: obstructing the officer therein, 50l. penalty.		
96	Gagers to leave a copy of their charges	} 7 & 8 W. 3. c. 30. f. 25.	163
	within three days after the end of every week, and not to charge more than such copy contains, under penalty of 10l. See OFFICERS.		
150	Informations against distillers must be	} 12 and 13 W. 3. c. 11. f. 17.	253
	laid within three months, and notice given to defendant within a week after information laid.		

		Page
The stills and other utensils used by a distiller, are liable to duties in arrear and penalties, which may be levied thereon, as if the offender was the real owner.	7 & 8 W. 3. c. 30. f. 13.	148
No common brewer, innkeeper, distiller, or dealer in any kind of spirituous liquors, or other person interested in the said trades, shall be capable of acting as a justice of the peace in matters relating to distillers.	24 G. 2. c. 40. f. 22.	45
From 29th Sept. 1783, officers by virtue of a warrant, may search for private stills, and seize all such private stills, backs or other vessels, spirits, low wines, wash, or other materials, and in case the same shall not, within ten days next after such seizure, be claimed by the true and lawful owner, then the said stills, &c. shall be forfeited, and the sum of 200l. for the owner or person in whose custody the same shall be found.	23 G. 3. c. 70. f. 13.	27
200l. penalty for obstructing the officers on this duty.		31
From 29th Sept. 1783, any person who shall be found aiding and assisting in any private distillation, shall forfeit 30l.	— f. 14.	31
And shall be carried before a justice on default of paying the penalty: offender to be committed for six months.		33
Penalty for the second offence 60l.		34
On default to be committed for one year.		35
For Permit, see PERMITS.		
Before 29th September, 1783, distillers to demolish their trunks or close vessels for receiving wash, &c. on penalty of 100l.	— f. 16.	36
Distillers, &c. to take away all pipes fastened to the end of their still-worms, on penalty of 100l.	— f. 16.	38
Discharge cocks to be fixed in the body of the stills to which they belong, &c. on penalty of 100l.	— f. 17.	41

DISTILLERS.

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Keys of discharge cocks, and how to be made. }	18.	42
Mouths of such cocks to be left free. — }	ibid.	44
Penalty on default 1ool.		
When any still shall cease to be worked, the head thereof shall be taken off, on forfeiture of 1ool. }	19.	45
Officers to attend for opening the furnace doors of stills belonging to rectifiers, &c. and not to open any but such as are fully charged, nor to attend more than one hour after the time mentioned in the notice for opening such stills or furnace doors. }	20.	46
Distillers to provide proper ladders to enable officers to get to the top of their stills; and to assist them in setting up the ladder, &c. on penalty of 1ool. }	21.	48
From 29th September, 1783, officers empowered to take samples of wash from distillers, on paying 1s. 6d. per gallon for the same; on refusal, to forfeit 1ool. }	22.	50
After 29th September, 1783, no still to have more than one fixed charging pipe and one discharge cock, on penalty of 2ool. }	23.	51
Any corn distiller who, after 29th September, 1783, shall use any melasses, honey, &c. in preparing wash for distillation, shall forfeit 1ool. }	24.	52
And every servant, or other person assisting therein, shall forfeit 2ol. or be imprisoned three months. }		
After 29th September, no entry of any still-house, or utensils, shall be withdrawn whilst wash or other materials for distillation are remaining therein. }	25.	54
Not to lessen the powers of officers of excise. }	26.	56

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Distillers of spirits for exportation to produce to the officer a quantity of spirits in proportion to the wash found in their custody;	21 G. 3. c. 55. f. 31.	59
Or they may be charged for all the wash missing.		60
Six gallons per tun to be allowed for waste in rectifying or compounding spirits for exportation.	— f. 32.	62
All decrease in the quantity above that proportion to be charged with double duty.		63
After 20th July, 1781, no spirits made for exportation shall be delivered out of the warehousés for home consumption.	— f. 33.	64
After 1st August, 1781, every person who shall distil low wines or spirits, shall be deemed a common distiller, and shall enter his stills, and pay duty as such.	— f. 34.	65
All persons after 1st August, 1781, having any wash fit for distilling of low wines, &c. or any still in their custody, shall be deemed common distillers.	— f. 35.	66
No person after 1st Aug. 1781, to use any vessel or place for making wash for low wines, &c. without giving notice at the next office, on penalty of 50l.	— f. 36.	67
If any distiller, or dealer in spirituous liquors, shall buy or receive any British spirits from any person not having the words distiller, rectifier, &c. painted, agreeable to 19 G. 3. c. 50. except at publick sales of condemned spirits, he shall forfeit 500l.	— f. 37.	68
Provided that such offender, who shall be prosecuted for the penalty of 500l. by this act, shall not be again prosecuted for the same offence by any former act; and that such offender, who shall be prosecuted for the penalty given by any former act, shall not be prosecuted again for the same offence by virtue of this present act.	— f. 38.	71

DISTILLERS.

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If the feller of any such spirituous liquors shall, before any information has been lodged against him inform against the buyer, he shall himself be indemnified.	— f. 39.	71
This act not to abridge the powers of the excise officers.	— f. 43.	76
All the powers, &c. granted by former acts relating to the revenue of excise, upon beer, and other liquors, shall be applied in executing this act.	— f. 44.	76
Penalty on assaulting officers in executing this act 50l.	— f. 45.	78
Fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture is or may be sued for, recovered, or mitigated, by any law or laws of excise.	— f. 46.	78
Judgments of commissioners of excise, or justices of peace, in condemnation of exciseable goods, shall be as final as any such judgment in the Exchequer.	— f. 47.	79
In certain cases liable to appeal.	— f. 48.	80
The above clause is repealed by	21 G. 3. c. 64.	91
Duties on spirits made in Great-Britain, for home consumption, granted by 24th G. 3. c. 46. is repealed by	26 G. 3. c. 73.	6
And others granted in lieu thereof. See DUTIES on page 17.		9
Entries to be made of still-houses, &c. previous to working, and not to be used otherwise than specified in the entry.	— f. 3.	11
And such utensils as are mentioned in the entry not to be appropriated to any other use.		13
100l. penalty on persons neglecting to make entry.		13
Entries not to be withdrawn while duties are depending, &c.	— f. 4.	15

Persons hindering officers from entering still-houses, forfeit 200l.	— f. 4.	15
If officers are obstructed, they may break open still-houses, &c.		16
Cases where entries may be changed.		16
Wash-backs to be so constructed that the officers may conveniently gage, on penalty of 200l.	— f. 5.	18
Within the limits of the chief office, four hours notice to be given, before wash-backs are fresh limed; in any other place eight hours, on penalty of 50l.	— f. 6.	19
200l. penalty on persons having convey- ances to or from stills, not hereby permitted.	— f. 7.	22
The provision contained in 12 G. 3. c. 46. and 14 G. 3. c. 73. relative to the fastenings to stills, &c. extended to all dis- tilleries.	— f. 8.	23
Persons using stills without proper dis- charge cocks, to forfeit 50l.	— f. 9.	26
Locks, &c. to be altered or repaired on requisition of the officer, on penalty of 50l.	— f. 10.	27
Clause of 23 G. 3. c. 70. relative to rivetting cocks, is hereby repealed.	— f. 11.	31
No key to be rivetted so as to prevent examination, on penalty of 50l.	— f. 12.	33
Persons having pipes of communication with worms, to forfeit 100l.	— f. 13.	34
No cap, &c. to be kept so as to prevent cocks being examined, on penalty of 50l.	— f. 14.	35
No person to be deemed rectifiers, &c. who have stills of a less capacity than 120 gallons, &c.	— f. 15.	36
No person to remove wort from backs to stills before being gaged, on penalty of 200l. &c.	— f. 16.	37
Still pipes to convey wash, &c. to be in a straight line and not concealed, nor of a larger size than six inches diameter in the clear, on penalty of 200l.	— f. 17.	38

DISTILLERS.

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Officers to take wort on paying for the } same. — f. 18.	40
Officers to keep account of still gages. — f. 19.	41
Persons fraudulently removing or concealing wort, to forfeit it, and 10s. per gallon on the quantity. } — f. 20.	41
Penalty of 200l. on distillers not charging wash-stills as herein directed, or not working them off in due time. } — f. 21.	43
10l. per hour penalty, on keeping low wines more than twelve hours after they have been run off from the wash-stills, &c. } — f. 22.	45
200l. penalty, on rectifiers who do not charge their stills as herein directed, or work them off in due time. } — f. 23.	46
No allowance to be made for any fluid mixed with wash, &c. } — f. 24.	47
Directions of 21 G. 3. c. 55. to be followed. }	48
Officers to keep accounts of wash, and give distillers the following credits, viz. for every 100 gallons of wort made from grain, 20 gallons of spirits; for every 100 gallons made from other British materials, 15 gallons; for every 100 gallons made from molasses or sugar, 22 gallons; for every 100 gallons made from other Foreign materials, 20 gallons. } — f. 25.	49
Increase of stock above a due quantity, to be forfeited, and also 50l. } — f. 26.	50
Officer to take stock of distillers every three months, or when ordered so to do, and if any unfair encrease be found, it is to be forfeited, and 50l. } — f. 27.	52
Also rectifiers. — f. 28.	54
Rectifiers to have an allowance of 35 gallons in the 100 for encrease by water, &c. } — f. 29.	56
Officers to keep an account of the quantity of spirits made, &c. and for which permits have been granted. } — f. 30.	57

And if permits are required for a larger quantity than ought to be in stock, it may be seized.	— f. 30.	Page 58
Spirits not of the strength herein prescribed, to be forfeited.	— f. 31.	59
But rectifiers, &c. keeping their stock of spirits separate from other liquors, may send out a quantity of a greater strength.	— f. 32.	60
Rectifiers not marking the strength of mixed spirits on casks, or making them untruly, to forfeit the same, and 50l.	— f. 33.	62
Rectified spirits found in the custody of any dealer, not a rectifier, to be forfeited, if stronger than one in eight under hydrometer proof.	— f. 34.	63 64
Spirituous liquors kept in separate buildings, may be surveyed as separate stocks.	— f. 35.	65
Persons hindering officers from taking samples, paying for the same, to forfeit 100l.	— f. 36.	66
Spirits produced from stills at work when stocks are taken, to be afterwards added.	— f. 37.	67
50l. penalty on using casks not entered or gaged.	— f. 38.	68
Persons not filling up casks on notice of survey, or not keeping different sorts of spirits separated, to forfeit 100l.	— f. 39.	70
In every permit for the removal of any raw British spirits, it shall be expressed and truly specified, immediately after the name of the person out of whose stock such spirits shall be sent, whether such person be a distiller or maker, or a rectifier, or a maker and rectifier or a dealer in spirits, &c.	— f. 40.	74
Notice of the receipt of spirits brought from Scotland to be given; and if not properly reduced, to be forfeited.	— f. 40.	75
Mode of application for permits, and penalty on neglect.	— f. 41.	76

DISTILLERS.

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age		Page
58	Permits to correspond with request notes, and to be delivered to the buyer, on penalty of forfeiture of the spirits, &c. } — f. 42.	79
59	If it be proved that a permit was obtained for removal of spirits, they shall be deemed to have been delivered with a permit. } — f. 43.	80
60	Buyers prosecuting for forfeiture of spirits, delivered without permits, to exhibit complaints in fourteen days, &c. } — f. 43.	81
62	Denominations of spirits of different distillations. } — f. 44.	82
63	Proof of spirits removed, being such as described in the permit, to lie upon the owners. } — f. 44.	84
64	Persons fraudulently making or possessing spirits, to forfeit their licences. } — f. 45.	85
65	Rectifiers, &c. not to receive any raw British spirits into their custody, in a cask less than 100 gallons, nor at any other time, viz. from 25th March to the 29th of Sept. between the hours of five in the morning and seven in the evening, and from 30th of Sept. to the 24th March, between the hours of seven in the morning and six in the evening, on pain of forfeiture, and 50l. penalty. } — f. 46.	87 88
66	The manufacturer of Maidstone geneva to pay 18s. for every 72 gallons of wash, made from not more than 112lb. of corn. } — f. 47.	89
67	For every 112lb. of corn, a credit to be allowed of 8 gallons of spirits, of one in seven under hydrometer proof. } — f. 48.	90
68	If spirits be stronger than one to seven under hydrometer proof, they are forfeited. } — f. 49.	91
69	Undue excess of stock to be forfeited. — f. 50.	91
70	Notice of making wort at the said manufactory to be given, on penalty of 200l. } — f. 51.	92
71	A still to be provided at the said manufactory, to enable the officer to ascertain the strength of wash. } — f. 52.	93

Occupiers of houses, permitting stills to be set up without entry and licence, subject to the like penalties as unlicensed distillers.	} — f. 53.	94
Retailers of spirits to forfeit 200l. if they have any share of any distillery.	} — f. 54.	95
No more than four gallons of Foreign and British spirits mixed to be sold, or sent out by any person or persons, at one time, on pain of forfeiting 50l.	} — f. 57.	98
If more than 60 gallons of Foreign spirits be brought to London at once, excepting in commerce, to be forfeited.	} — f. 58.	99
After 1st October 1786, ships bringing spirits in casks of less than 100 gallons, (except rum or arrack,) to be forfeited, and the liquor.	} — f. 59.	100
After 1st November 1786, spirits imported stronger than one to nine over hydrometer proof, (except from British plantations,) to be forfeited.	} — f. 60.	101
Quantities of wort with which stills are to be presumed to be charged, during the time of working, &c.	} — f. 61.	102
No entry to be withdrawn after a still shall have begun working, in less than three months.	} — f. 62.	104
After three months, entries may be withdrawn on giving notice.	} — f. 63.	105
Commissioners of Excise may grant relief, where the presumed charges of duty exceed the actual quantity of wash.	} — f. 64.	106
No stills that have discontinued working, to recommence without giving notice, on penalty of 200l.	} — f. 65.	107
Spirits to be destroyed.	— f. 66.	108
Duties to be levied as former duties, and to be paid into the Exchequer.	} — f. 68.	114
Provisions of former acts extended to this.	— f. 69.	115

DISTILLERS.

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94	Penalties to be sued for, recovered, levied, and mitigated, by such ways, means or methods as any fine, penalty, or forfeitures, are by any law or laws of Excise. }	120
95	Persons sued for penalties under this act, not liable to the penalties of former acts, &c. }	120
98	This act to continue in force for two years, from August 1786, which is not otherwise directed. }	121
99	Act of 24 G. 3. repealed, except such parts as relate to lands of Ferintosh, arrears, &c. }	122
100	Forms of entries for corn distillers, &c. } See the end of this act. }	
101	From passing this act to July 5, 1788, an additional duty of 6d. to be paid for every gallon of British spirits distilled in Scotland, and brought into any other part of the united kingdom, of a strength not exceeding 1 to 10 over hydrometer proof; and for every gallon of a greater strength, and not exceeding three per cent. over and above that strength, 6d. and a further duty in proportion to its greater strength. }	28 G. 3. c. 4. f. 1. I
104	Additional duties to be paid by the importer before landing, &c. }	— f. 2.
105	Spirits actually shipped and cleared at the port of exportation, before Feb. 1, 1788, not to be liable to the additional duty. }	— f. 3.
106	Additional duty may be charged on spirits contracted for, previous to the passing this act, and not deliverable till after that period. }	— f. 4.
107	But the parties contracting to receive them may annul their bargain. }	— f. 4.
108		
114		
115		

E N T R I E S.

Persons able to prove by the oath of a sufficient witness that they tendered their entries or payments at the proper town on a market-day, within the hours*, are not liable to the penalty for not making true weekly or monthly entries or payments.	} 15 Car. 2. c. 11. f. 10.	Page 65
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* See EXCISE-OFFICE.

Entries of shops, warehouses, utensils, &c. not legal, unless made in the name of the real owner.	}	Tea Act
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The person acting as visible owner in any such shop, &c. shall be deemed the real owner, and as such liable to duties and penalties.	} 18 G. 2. c. 26. f. 8.	17
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Goods, utensils, &c. found in any such shop, &c. shall be charged with duties and penalties.	}
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EXCISE-OFFICE. EXPORTATION.

	Page
Head-office to be erected in the city of London, or within 10 miles thereof, unto which all officers in England and Wales shall be subordinate and accountable.	12 Car. 2. 22 c. 23. f. 32.
Cities of London and Westminster, borough of Southwark and its suburbs, and the parishes within the weekly bills of mortality, to be under the immediate management of the head-office.	— f. 34. 24 Lic. Act.
Parish of St. Mary le Bon is added by	24 G. 2. 53 c. 40. f. 27.
Commissioners to appoint a person in every market-town, to be there each market-day in some public place, to receive entries, duties, &c. The place for holding such office to be published the next market-day in open market.	15 Car. 2. 63 c. 11. f. 10.
The persons neglecting to keep and attend such office, forfeit for every market-day, 10l.	
Office to be kept open from nine till twelve, and from two till five.	— f. 10. 63
—From eight in the morning till two in the afternoon, and no longer, by	23 G. 2. 5 c. 26. f. 12.

EXPORTATION. *to page*

Low wines and spirits made for exportation are not chargeable with the duties: all drawbacks and former bounties to cease.	2 G. 3. c. 5. f. 5.	18
Distillers intending to make spirits for exportation, four days before beginning are to make entry of all their stills, vessels, rooms, &c. and during the continuance of such entry, to give four hours notice before each time of beginning; and the like notice before any wash is pumped into the still, under penalty of 100l.	— f. 7.	19
Not proceeding on the day mentioned in entry, or within four hours after; or not beginning within two hours after the time mentioned in the notice; entry and notice void, and beginning without a fresh one, 100l. penalty.	— f. 7.	23
No distiller to make spirits for exportation unless his wash-still contains 1600 gallons, and spirit-still 800 gallons; nor unless all the wash and low wines for home consumption, be distilled into spirits 48 hours before the day mentioned in his entry for exportation.	— f. 8.	24
When all the wash, &c. shall be distilled for exportation, and the spirits locked up, distiller may withdraw his entry, and make a fresh one, and in six days begin again for home consumption: — acting contrary to the directions of this clause, 200l. penalty.	— f. 9.	25
Wash must not be pumped into the still but in presence of an officer: — low wines to be immediately run off from the still into an entered vessel, and kept therein to be gaged.		

The spirits to be run off immediately from the still into an entered cask, sufficient to contain the produce from each still, and when the whole quantity is collected therein, to be made up in officer's presence to the strength of one to six under hydrometer proof, and then gaged: such spirits are to be immediately put in casks, and secured (in an entered warehouse, approved by the supervisor) under three locks, the key of one to be kept by the distiller, one by the supervisor or surveyor, and the other by the officer.

2 G. 3.
c. 5. f. 10.

27

Acting contrary to the direction of this clause; hindering the officer from taking samples; opening the doors and locks in absence of the supervisor and officer; altering the warehouse without supervisor's consent; or removing or concealing wash, low wines, or spirits, 500l. penalty.

The maker may, by leave from the commissioners, and giving 24 hours notice to the officer, take spirits out of the warehouse, and send them, with a permit, to another distiller; each giving security in double the value, and double duties, for the due exportation thereof in three months: distiller who so receives them, to be under the same restrictions as the maker.

— f. 11.

36

Spirits* distilled for exportation may, by leave from the commissioners, and paying 40l. 10s. a ton, be taken out for home consumption.

— f. 15.

44

* Only such as are made from corn, malt, or melasses.

6 G. 3.
c. 46. f. 1.

6

Not less than a ton to be taken out at a time for home consumption.

— f. 2.

7

No raw unrectified spirits to be exported.

2 G. 3.
c. 5. f. 12.

37

EXPORTATION.

91

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Distiller to give four hours notice to the officer before he takes spirits out of the warehouse, under penalty of 100l. Such notice to express the time when, quantity, quality, and for what purpose taken out; and if he does not proceed within two hours after the time mentioned therein, notice is void.

2 G. 3.
c. 5. f. 12.

38

Officer to attend and take account of such spirits taken out.

Raw spirits taken out to be rectified, must be directly pumped into the still, in officer's presence; the whole quantity from each still to be collected into one cask, made up proof in presence of the officer, and then gaged; and must be immediately put into casks and carried on shipboard, or locked up again in the warehouse.

— f. 13.

41

If such spirits cannot be put into the warehouse the same day, officer must gage and take samples thereof, and secure the lid of the spirit cask; if he finds any decrease, or the spirits removed, he is to charge the distiller with double the duties.

— f. 14.

42

As much rectified spirits to be produced as delivered out raw, allowing for feints, waste, and the difference between weighing and gaging.

— f. 17.

45

A gallon of proof spirits to be reckoned at 7lb. 13oz.

— f. 16.

45

Feints to be run off from the still immediately into one large cask, and then to be gaged and secured in the warehouse, and samples taken thereof.

— f. 17.

46

Such feints once a month to be made into proof spirits and locked up, or exported, &c.

Distiller to pay double duty for any fraudulent decrease of wash or spirits.

— f. 18.

47

Officer to secure the head of the stills, also the pumps, worms, and casks, when not at work.

— f. 18.

59

On delivery of spirits to be sent coastwise with a certificate, security is to be given in double the value of the spirits, and double the duties, for the due landing thereof: bond not to be discharged till a certificate is produced that the identical spirits were landed, and since exported to foreign parts: such certificates to be produced in six months.

2 G. 3. c. 5. f. 19. 51

On landing, to be secured in warehouse till exported, under two locks, the key of one to be kept by the person to whom the spirits were sent, and the other by the officer.

— f. 19. 53

Master of the ship, or other person concerned in fraudulently landing, or embezzling spirits sent coastwise, subject to the penalties of former acts relating to the exportation of spirits to foreign parts.*

— f. 19. 54

Low wines and spirits brought by sea coastwise, without a certificate from the officer that the duty hath been paid, are forfeited and may be seized.

3 G. 1. c. 4. f. 17. 384

Bounty of 3l. 12s. per ton upon exportation of spirits drawn from corn in Great-Britain, on oath that such spirits were made under the directions of this act, and not mixed with any other materials but what were necessary for the rectifying thereof, and on producing a certificate from the officer of the quantity shipped in his presence.

3 G. 2. c. 5. f. 20. 55

* When spirits entered for exportation are shipped, the exporter is to give security in double the value of the goods and double duties, that they shall be exported to the place for which they are entered, and not be relanded: (see 33 Geo. 2. c. 9. p. 23.) such bond not to be discharged till certificate be produced from abroad that they were duly landed, &c. and till the exporter hath made oath of the disposal thereof: certificate from Ireland to be produced in six months; from America in eighteen months; and from any part of Europe in fifteen months; if exported to Africa, the master of the ship is

2 G. 3. c. 5. f. 21. 58

EXPORTATION.

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to make oath of the due landing thereof, within eighteen months; if to Asia, in three years: the distiller from whose warehouse the spirits are sent, shall be charged with double the duties till such bond is entered into.

Granting a false certificate; counterfeit- ing or altering any oath or certificate; or knowingly making use thereof; 500l. pe- nalty.

33 G. 2. 38
c. 9. f. 12.

Spirits to be exported in casks, containing not less than 100 gallons, and in vessels of not less burthen than 100 tons.

— f. 8. 22

—May be exported to Africa and New- foundland in any vessel not being of less burthen than 70 tons.

6 G. 3. 9
c. 46. f. 3.

Spirits entered for exportation, being re- landed, or not fairly exported, are forfeited and double the bounty, together with vessels, carriages, horses, &c. and may be seized: the persons concerned therein, above all other penalties, to suffer six months impris- onment.

33 G. 2. 32
c. 9. f. 10.

If the package be altered before the ship's arrival at the port for which entered, master forfeits 100l.

Spirits shipped for stores to be stowed openly while the ship is in port, that they may be examined by the officer, under penalty of double the duties.

2 G. 3. 57
c. 5. f. 21.

Obstructing officer in execution of the powers given by this act, 100l. penalty.

— f. 22. 62

	Page
From 1st August, 1785, any commodities, for which the duties are paid, may be exported. } 25 G. 3. c. 74. f. 12.	30
Notice to be given twelve hours within the limits of the chief office, and twenty-four hours in any other place, before packing up the same. }	31
20l. penalty on opening packages, after fastened and sealed by the officer, (except the officer of excise at the place of exportation.) }	32
If such goods shall not be packed agreeable to former notice, a fresh notice to be given. } — f. 13.	33
Exporters to give security for the shipping thereof, &c. in treble the value of the duty to be drawn back; and shall receive a certificate from the officer, expressing the quantities and kinds of such commodities so shipped; and that all the duties have been paid for the same; and that security has been given; and that such certificate, &c. being produced to the collector of the port where the same were exported, he shall forthwith pay or allow a drawback or allowance of the duties before paid, as by any law or laws now in force. }	34
Officers attending the shipping such commodities may examine them. } — f. 14.	35
Goods landed, &c. after giving security for obtaining the drawback, to be forfeited. } — f. 15.	36
Recital of 10 Anne c. 19. and 12 Anne c. 9. goods, &c. exported, were under the management of the collectors, &c. of the customs, which has been found inconvenient; from 10th Aug. 1785, certain parts of the recited act repealed.—See f. 11. p. 28. }	37
And that instead thereof, it shall be under the management of the commissioners of excise. } — f. 16.	38
	39
	40

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COCOA NUTS, &c.

Cocoa nuts, for which the duties have been paid, may be exported, &c. giving security that the same shall not be reloaded. } 21 G. 3. 24
c. 55. f. 12. 25

Cocoa nuts or chocolate reloaded, shall be forfeited, also the bond. } — f. 13. 25

Persons exporting such cocoa nuts, &c. to make oath that the duties have been paid. } — f. 14. 26

Four fifths of the inland duty to be paid to the exporter. } 27

See DRAWBACK, page 23.

Exporter of cocoa nuts, &c. to give notice to the officer two days before the same are put on shipboard, and stamps to be taken off from all chocolate exported. } — f. 15. 28
29

Securities given for exportation of cocoa-nuts, &c. to be discharged, on producing a proper certificate, &c. } — f. 16. 30

Damaged coffee, or cocoa-nuts, under certain prices, not to be sold for home consumption, but secured in warehouses; not to be taken thereout, until sufficient security be given for the exportation thereof. } — f. 17. 30
31
32

Allowance to officers out of the produce of coffee, &c. seized for unlawful importation, viz. one-third part of the full sum that shall arise from the sale of such coffee, &c. } — f. 18. 33

If the coffee, &c. so seized, shall prove unsaleable, it shall be burnt, or otherwise destroyed, and the officer to be rewarded in a sum not exceeding 6d. per pound. } — f. 19. 34

GLASS.

Page

From 1st August, 1786, glass may be exported on the conditions herein specified, viz. twelve hours notice within the limits of the chief office, and twenty-four hours in any other place, of his, her, or their intention of packing glass for exportation, and the officers of excise must attend to see such glass packed up, and when packed, the officers must fasten and seal such packages. Persons opening packages after being sealed by the officer, to forfeit 20l.

26 G. 3.
c. 77. f. 3.

11

13

14

If packing is not begun in an hour after notice, a fresh notice must be given.

14

Six hours notice to be given of the time and place of shipping.

15

And security that the glass shall not be reloaded in Britain, &c.

15

Certificate to be given by the officer, which is to entitle the exporter to the drawback.

17

Officers may examine packages.

-- f. 4.

18

If glass be reloaded, to be forfeited.

19

See 19 G. 2. c. 12. f. 16. p. 22.

LACE.

Persons intending to export such lace, to give notice to the proper officer, who is to see that the marks are all taken off, otherwise no drawback to be allowed.

19 G. 3.
c. 69.

48

PAPER.

Stamps denoting payment of duties to be taken off paper on exportation, and persons obstructing officers in taking them off, to forfeit 50l. For c. 9. p. 31. See SMUGGLING.

26 G. 3.
c. 77. f. 5.

20

EXPORTATION.

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SILKS.

Page

From August 10, 1785, any such silks, } 25 G. 3.
&c. for which the duties have been paid, } c. 74. f. 17. 41
may be exported.

Notice to be given before packing the }
same, and the officer shall attend to see }
such goods packed up, and shall measure }
the said goods, and see that the seals or }
stamps, denoting the payment of the duties } — f. 17. 42
thereupon, are taken off, and when packed, }
such officer shall securely fasten and seal }
such package, in such manner as the com- }
missioners shall direct.

20l. penalty on opening packages, &c. 43

On failure of beginning to pack agree- }
able to former notice, a fresh notice to be } — f. 18. 44
given.

Directions relative to silks, callicoes, &c. }
painted or dyed, before August 1st, 1785, } — f. 19. 45
and designed for exportation.

Exporters to give security that the goods }
shall not be relanded in Great-Britain, &c. } 48

Surveyors, &c. within a month after ex- }
portation, to give a certificate to the ex- }
porter, which shall entitle him to a draw- } 50
back.

Officers attending the shipping of goods }
may examine the same. } — f. 20. 51

Goods after shipped for exportation re- }
landed, shall be forfeited. } — f. 21. 51

Not to authorise the exportation of any }
other goods. } — f. 22. 52

Or in any other manner, than might be }
done before the passing hereof. } — f. 23. 53

Not to entitle exporters to any new draw- }
back. } — f. 24. 53

STUFFS.

Stuffs, for which the duty has been paid, } may be exported.	24 G. 3. c. 40. f. 29.	44
Stuffs relanded, after shipping thereof } for exportation, to be forfeited.		45
Exporters of goods for which the duties } have been paid, entitled to a drawback. } See page 25.	— f. 30.	45
Directions relative to exporting stuffs. } See 25 G. 3. c. 74. f. 11 and 16.	— f. 31.	47

T E A.

Tea delivered for exportation to be entered by warehouse-keepers. See 7 G. 3. c. 56. f. 2.	21 G. 2. c. 14. f. 4.	
By 25 G. 3. c. 40. it was provided, that beer exported should be subject to certain regulations and restrictions: and whereas it is expedient to provide, that beer exported shall be no longer subject to the provisions of the said act; be it therefore enacted, that none of the powers, provisions, and regulations, contained in the said act, shall extend to the exportation of beer, but that beer shall and may be exported according to the laws which were in force at the time of passing the said act.	27 Geo. 3. c. 31. f. 24.	48
Officers of excise may administer the necessary oaths on the exportation of goods, entitled to drawbacks or bounties.	— f. 25.	50
Every barrel of French beer, &c. imported, to be deemed to contain 36 gallons.	— f. 27.	55
For beer, see p. 39. — Beer, cyder, and perry, see acts of 1 W. & M. c. 22. f. 2 & 3. 4 G. 1. c. 3. f. 10. 7 G. 1. c. 26. f. 31. &c.	f. 1, 2, & 3.	
Hides, &c. see acts of 9 Anne c. 11. f. 39. and 10 Anne c. 26. f. 5.		
Starch, 10 Anne c. 26. f. 25.		

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Wire, Gold Thread, &c. 10 Anne c. 26. }
f. 62.

For General Rules and Regulations for }
exporting goods, &c. see page 94. and for }
Drawbacks, page 23.

Isle of Man to be added to the oath upon } 12 G. 1.
all debentures for foreign goods exported. } c. 28. f. 24. 530

Entering foreign goods for exportation }
to obtain a drawback, and landing them in }
the Isle of Man, the exporter forfeits the }
drawback, and treble the value of the goods: } — f. 23. 529
the master of the ship is liable to the same }
penalties, and to suffer six months imprisonment.

No drawback or bounty to be allowed for } 5 G. 3.
goods exported from Great Britain or Ire- } c. 43. f. 15. 52
land to the islands of Faro.

Which islands are to be included in the }
oath upon all debentures for goods export- } — f. 17. 55
ed.

Entering goods for exportation to foreign }
parts, in order to obtain the drawback or }
bounty, and afterwards landing them at }
Faro, the penalty is forfeiture of the draw- }
back or bounty; the exporter and master of } — f. 16. 53
the ship, and every person concerned, for- }
feit treble the value of the goods: the ship }
is also forfeited.

Persons appointed by the commissioners }
may, in absence of the collector, adminis- }
ter the oath that the duties are paid, as re- } — f. 21. 63
quired to be taken on exportation of ex- }
ciseable goods, and may grant certificates }
thereof.

G L A S S.

	Page
Glass-makers are to make entry at the next office, of their names, furnaces, pots, warehouses, and rooms, &c. for making or keeping glass or materials; and not to use any pot without first giving notice thereof; under penalty of 50l.	19 G. 2. c. 12. s. 6. 12
Glass-makers within the bills of mortality are monthly, (in all other parts every six weeks) to make entry of all the materials used in each making within that time, or forfeit 20l.	— s. 13. 19
Such entries to be made at the next market-town.	— s. 14. 21
Duties to be paid off within the bills of mortality in a month, in all other parts within six weeks after such entry, on pain of forfeiting double.	— s. 15. 22
Makers, twelve hours before beginning to fill the pots, are to give notice in writing to the officer, of the time they shall begin to fill, the weight of the metal, and species of glass intended to be made, on pain of forfeiting 50l.	— s. 7. 14
Notice void, if the filling of the pots shall not be begun agreeable to the time mentioned therein.	— s. 8. 15
Officer to have entrance at all times into the workhouses, &c. of glass-makers, to take account of metals and materials.	— s. 9. 15
Obstructing an officer in the execution of the powers given him by this act, 50l. penalty.	— s. 12. 19
Makers to be allowed for materials lost by the breaking of pots.	— s. 11. 18
— To keep just scales and weights; and to permit and assist the officer in weighing; under penalty of 50l.	— s. 10. 17
Officer to leave a copy of his charge, (if demanded) or forfeit 40s.	— s. 9. 17

H I D E S.

Tanned leather is such as is tanned in woove made of the bark of trees, or thomack.	9 Ann. c. 11. f. 3.	18
Tawed leather, such as is dressed in alom and salt, or meal, &c.	— f. 28.	56
Collar-makers, glovers, bridle-cutters, and others, who dress any skins, &c. and make the same into wares, are accounted Tawers.	— f. 3.	19
Oil leather is such as is dressed in oil, or other materials made chiefly thereof.	ibid.	
When the duty is paid for any hide or skin under one denomination, the same not to be charged under another.	1 Jac. 1. c. 22. f. 4.	6
No butcher shall be a tanner on pain of forfeiting 6s. 8d. per day.	9 Anne c. 11. f. 10.	
This act enforced by 9 Anne c. 11. f. 10.	— f. 6.	7
No tanner to be a shoemaker, currier, butcher, or other artificer cutting or using leather, on pain of forfeiting all the hides and skins he shall tan, or the value thereof.	— f. 25.	24
No currier shall be tanner, butcher, shoemaker, other artificer cutting or working leather, on pain of forfeiting 6s. 8d. for every hide curried.	9 Ann. c. 11. f. 15.	33
Tanners, tawers, curriers, &c. and vellum and parchment-makers, are to give notice in writing of their names, abode, tan-houses, yards, workhouses, mills, pits, &c. to some officer appointed for the next market: using them before they have given such notice they forfeit 50l.	— f. 16.	37
Tanners, &c. are not to make use of any place for drying or keeping hides and skins, &c. without first giving notice thereof.		

Two days notice to be given to the officer before they take any hides, &c. out of the mill, wooze, &c. : officer to take account thereof, within two days after taken out, and before carried from the drying-places, they are to make entry of the number and quality thereof; which entry must be verified upon oath, before a justice of the peace, or the collector or supervisor.

— f. 16. 38

Tanners, &c. every three months, (if demanded) to make an account with the officer, of all the hides, &c. so taken out, and of their entries thereof, under penalty of 50l.

— f. 27. 54

Endeavouring to defraud the revenue by using private workhouses, pits, &c. or by not giving due notice before taking out of the mill, wooze, &c. by not making due entries; by removing hides, &c. before marked; or by fraudulently concealing; 20l. penalty: and the hides, &c. found in such private places, or not entered, or unlawfully removed or concealed, are forfeited, or the value.

— f. 17. 42

Tanners, &c. to give to the officer two days notice before they remove hides, &c. : not obliged to go farther than the next market-town to give such notice.

— f. 19. 45

As soon as the officer has charged the duty on hides, &c. he is to cause them to be marked; and upon such part as the tanner, &c. shall desire.

f. 21. & 22. 48

49

Officer to damage the hides, &c. as little as possible in marking.

— f. 44. 76

Tanners to keep just scales and weights, and permit hides, &c. to be weighed thereat; — to bring them to the scales, and assist in the weighing thereof; and not to remove any hides, &c. before marked, and the duty charged, under penalty of 50l. The buyer taking away such goods before marked is liable to the same penalty: and all such hides, &c. sold or removed contrary to this act are forfeited and may be seized.

— f. 26. 52

Tanners, &c. not to remove hides, &c. in less than twenty-four hours after the stamping thereof, unless sooner reweighed by the supervisor, under penalty of 20l.	5 G. 3. c. 43. f. 8.	36
Tanners to keep hides, &c. stamped, separate from those which are not; and those last stamped apart from others before stamped; for the space of twenty-four hours within the bills of mortality, in all other places two days; unless sooner reweighed; under penalty of 10l.	5 G. 1. c. 2. f. 10.	125
Any additional weight found in reweighing is to be charged.	5 G. 3. c. 43. f. 8.	37
Tanners, &c. to keep just scales and weights for the reweighing hides, &c. and bring the same to the scales and assist the supervisor in reweighing, and in examining the depending stock; or forfeit 50l.	— f. 9.	38
Duty for pates and tails to be charged <i>ad valorem</i> , and to be paid before they are removed from the place of drying or keeping the same; upon receiving which, the collector is to give an acquittance expressing the number thereof, without marking them.	9 Ann. c. 11. f. 46.	78
Tanners, &c. to pay off the duty within the bills of mortality in fourteen days, in all other parts within six weeks after the goods are marked, or forfeit double; and after default, not to deliver out any hides, &c. on pain of forfeiting double value.	f. 23. & 25.	49 51
No person obliged to go farther than the next market-town to make such payments.	— f. 24.	51
Tanners, &c. refusing entrance to the officer in the day-time forfeit 10l.	— f. 17.	41
Officer to leave a copy of his charge with the tanner, &c.	— f. 20.	48
Officer not to take any fee from tanners, &c. for any entries, marks, receipts, &c. under penalty of 5l.	— f. 35.	65

HIDES.

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Hides, &c. paying duty ad valorem, the value to be taken upon oath, at so much as they will yield at the next market, without respect to the duty. } 9 Ann. 33
c. 11. f. 14.

Persons wilfully or negligently gashing hides or skins, or offering such to sale, forfeit for every hide 2s. 6d. and for every skin, 1s. } — f. 11. 28

Hides or calves skins shaved, before thoroughly tanned, to diminish the duty, are forfeited, or the value. } — f. 12. 29

Commissioners to contrive the stamps for the marking of hides, &c. that the impression may be durable, and least liable to be counterfeited. } — f. 44. 76
&

Forging any stamps, or marks to resemble the impression thereof on hides, &c. to defraud the duty; or selling any hide, &c. with such impression thereon, knowing it to be counterfeited, deemed felony without benefit of clergy. } 5 G. 1. 122
c. 2. f. 9.

Informations to be laid within three months after offence committed, and to be heard by two neighbouring justices. } 9 Ann. 66
c. 11. f. 36.

Justices may mitigate penalties, but not below one fourth, besides costs and charges. } — f. 37. 68

Either party aggrieved may appeal to the quarter sessions, whose judgment shall be final. } — f. 36. 67

No informations to be brought at Westminster in cases cognizable by justices of the peace. } — f. 47. 79

IMPORTATION.

Imported hides, &c. landed before entry made, duties paid, and warrant for landing signed, are forfeited, and may be seized. } — f. 5. 21

Foreign manufactured leather gloves, or mitts, imported, are forfeited, and may be seized by any officer of the customs or excise: and every person concerned in the importation thereof, or who shall sell, or expose such to sale, or conceal them, to prevent the seizure thereof, or being a vender of gloves shall have such found in his custody, forfeits 200l. and double costs of suit.

6 G. 3.
c. 19.

7

Such goods seized without the bills of mortality, not exceeding 20l. value, are to be proceeded against before two justices of the peace; after condemnation to be publicly sold by the candle for exportation; one moiety to the king, the other to the seizer. Not to be delivered out of the warehouse, &c. till security be given that they shall be exported, and not relanded in any part of his Majesty's dominions: such security to be discharged upon proof of due exportation, &c.

ibid.

9

If any question shall arise after the seizure of such goods, where they were manufactured, the proof to lie on the person in whose custody found.

ibid.

12

The person in whose custody found, (not importing or concealing the same) is discharged from all penalties and forfeitures, if he discovers upon oath before a justice of the peace the person from whom he bought them, so as to be convicted.

ibid.

13

Pecuniary penalties and forfeitures by this act, to be sued for and recovered in any court of record at Westminster; one moiety to the king, the other to the officer who shall inform.

ibid.

15

Officer neglecting to prosecute for any such pecuniary penalty, the space of one month after condemnation, any other person may sue for, and recover the same.

ibid.

16

HIDE S.

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Page

Wearers of such kinds of goods not liable to any penalty, forfeiture, or proof, that they were manufactured within Great Britain.

6 G. 3.
c. 19.

17

This act not to repeal the powers of r1 Geo. 1. relating to seizures of prohibited goods. See RUN GOODS.

ibid.

18

For DUTIES, see p. 12.

For DRAWBACKS on Leather exported, see p. 24.

For particulars respecting Exportation, see EXPORTS.

H O P S.

Planters to give notice in writing at the next office, or to the proper officer, every year before the 1st of August, of all the grounds wherein any hops shall be growing, on pain of forfeiting 40s. per acre.	9 Ann. c. 12. f. 6.	10
Not obliged to go farther than the next market-town, to give such notice.		
Officer within five days after receiving it, to enter it in a book kept at the office for that purpose, on pain of forfeiting 40s. to the party whose notice shall not be so entered.	— f. 7.	12
No out, storehouse, kiln, or other place, for curing or keeping hops, to be made use of without such notice, under penalty of 50l.	— f. 8.	13
Officer may, at all times, (if by night, in the presence of a constable) enter the out, storehouse, or other place made use of for growing, curing, or keeping hops: if planter shall obstruct him in the execution of the powers given him by this act, he forfeits 20l.	— f. 15.	18
Any person obstructing, beating, or abusing the officer in the execution of his office, forfeits 5l. and for want of distress to be committed to the house of correction, there to be whipt, and kept to hard labour for a month.	— f. 18.	23
Planters to clear off the duty within six months after the hops shall, or ought to be bagged, or forfeit double.	— f. 14.	18
Hops in six weeks after gathering to be brought to the outts to be cured and bagged, on pain of forfeiting 5s. per lb.	— f. 9.	13

Planter to give notice of the precise day and hour of his bagging, as well as weighing, on pain of forfeiting 50l.—Notice in the first week to be given 24 hours, the rest of the time 48 hours before beginning to bag: the same notice for weighing. } 6 G. 1. 53
c. 21. f. 25.

Officer to attend the bagging and weighing, and cause the true weight of every bag or pocket of hops, (tare deducted) to be plainly marked in one or more places. } 9 Ann. 15
c. 12. f. 11.

Planters may put their hops in casks, } 6 G. 1. 57
giving the same notice as for bagging. } c. 21. f. 27.

Officer to attend the putting hops in casks, and mark the weight, &c. in the same manner as if bagged. } — f. 28. 58

No planter to remove any hops till bagged, and the duty ascertained, unless where officer (who has due notice) shall neglect to attend, under penalty of 50l. } 9 Ann. 20
c. 12. f. 16.

Picker of hops, or other person privately carrying off hops, forfeits 5s. per lb. Officer may seize the hops, apprehend the offender, and bring him before a justice: the offence being proved, if he is not able to pay the penalty, he is to be committed to the house of correction, there to be whipt and kept to hard labour for a month. } — f. 18. 21

Planter concealing hops forfeits 20l. and the hops concealed. } — f. 17. 20

Re-bagging foreign hops in British bags, } 9 Ann. 32
penalty is 10l. per cwt. Using the same bag twice to defraud the duty, 40l. penalty. } c. 1c. f. 23.

Sophisticating hops, penalty 5l. per cwt. } 7 G. 2. 8
c. 19. f. 2.

Planters to keep just scales and weights, and permit the officers to make use thereof, under penalty of 20l. } 6 G. 1. 56
c. 21. f. 26.

Officer to leave a copy of his charge with the planter, (if demanded) or forfeit 5l. } 9 Ann. 16
c. 12. f. 11.

All hops in the custody of the planter, or any other person in trust for him, liable to duties in arrears and penalties. } — f. 19. 23

EXPORTATION, &c.

Page

Masters of vessels carrying hops from Great Britain to Ireland, are to take with them from the port of lading, a duplicate of their contents of hops, which must be delivered upon oath to the officer of the customs at the port where they unlade in Ireland; hops landed in Ireland, without such duplicate being produced, are forfeited, and 10s. per lb.

1 G. 1.
c. 12. f. 6.

47

Hops imported into Ireland from Flanders, or any other part than Great Britain, are forfeited, with the ship, tackle, and furniture, and deemed a common nuisance.

9 Ann.
c. 12. f. 27.

37

Foreign hops landed in Great Britain before entry made, duty paid, and warrant for landing signed; or hops of any other than British growth, landed in Ireland; to be burnt within 10 days after condemned: ship also forfeited, and the importer to pay 5s. per lb.

7 G. 2.
c. 19. f. 1.

6

For Duty, see p. 12.

L I C E N C E S. *(to the M.B.)*

For Retailing BEER, ALE, &c.

Page

Justices licensing alehouses, &c. to take
recognizance in the sum of 10l. with sure-
ties in the like sum for the maintenance of
good order: and return such recognizance
to the clerk of the peace; or forfeit 3l. 6s.
8d. } 26 G. 2. 4
c. 31. f. 1.

Persons forfeiting their recognizance, not
entitled to sell beer, &c. or spirituous li-
quors, for 3 years. } — f. 7 13

No licences to be granted but on the 1st
of September, or within 20 days after. } — f. 4. 9

This act not to alter the times of grant-
ing licences in cities or corporation-towns;
nor oblige persons living therein who were
not licensed the year before, to produce cer-
tificates. } — f. 16. 22

Licences to be granted to none but such
who were licensed the preceding year, or
who produce a certificate of their good fame. } — f. 2. 6

If a house licensed the preceding year be-
come unoccupied after the licensing day;
two justices at a petty sessions may grant a
licence to a new occupier to sell till the next
general licensing day. } 29 G. 2. 5
c. 12. f. 24.

A person dying, or removing within the
year, the executors or assigns of such person,
or the occupier of the house, may sell for
the remainder of the year without a new li-
cence, or a certificate as required by 26
Geo. 2. } — f. 23. 4

Licence will not authorize a person to
sell in any other place than the house for
which such licence was taken out. } 26 G. 2. 7
c. 21. f. 3.

Persons selling ale in prisons and work-
houses, are to take out licences. } 29 G. 2. 7
c. 12. f. 26.

BEER and ALE, &c.

Page

This act not to take away the privilege
the universities enjoy, of licensing taverns,
&c. } 26 G. 2.
c. 31. f. 15. 21

Victuallers, &c. are to shew on demand
their licences, to the stamp officer, and per-
mit him to take a copy thereof, under penalty
of 40s.

Clerks of the peace, &c. to deliver to
such officer on demand, lists of all the persons
licensed to sell beer, &c. he paying them a
farthing for each person: refusing or neg-
lecting for 3 days to deliver such lists they
forfeit 5l. } 5 G. 3.
c. 46. 5 & 6

Justices suspecting that any victualler,
&c. sells without licence, may summon him,
and also the excise-officer who surveys him,
to produce his stock-book; may examine
officer upon oath; and if it shall appear
that he is charged as a victualler, &c. and
not entitled to the allowance as a common
brewer, such person shall be deemed an ale-
house-keeper, &c. to all intents, as if the
same had been proved by two witnesses. } 26 G. 2.
c. 31. f. 9. 14

Justice upon information of any person
being suspected of selling ale, &c. without
licence, is to summon the suspected person,
and the evidence; evidence summoned, and
refusing to appear, and to be examined on
oath, forfeits 10l. } — f. 10. 16

Offences against this act to be heard be-
fore one or more justices, in a summary way. } 5 G. 3.
c. 46. 11

Witnesses being duly summoned, and
neglecting to appear, or to give evidence,
forfeit 20s. }

L I C E N C E S.

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BEER, ALE, &c.

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Persons convicted of selling ale, &c. without licence, forfeit for the first offence 40s. and costs; to be paid within fourteen days after conviction, or offender to suffer one month imprisonment: for the second offence 4l. and costs; to be paid within a week, or to suffer two months imprisonment: for the third, and every subsequent offence 6l. and costs; to be paid within three days, or offender to suffer three months imprisonment. Costs to be settled by the Justices—One moiety of these penalties to the king, the other to the prosecutor.

5 G. 3.
c. 46.

8

Persons aggrieved by the judgment of a justice may, by giving security for the payment of the penalty, &c. appeal to the quarter sessions: — Their determination to be final.

ibid.

13

Persons disabled, by conviction, to sell beer, &c. are also disabled to sell spirituous liquors.

26 G. 2.
c. 31. f. 11.

17

No justice of the peace being a common brewer, distiller, innkeeper, victualler, maltster, or other seller or dealer in ale, or spirituous liquors, or interested in any of those trades, to grant licences for retailing of ale, &c.—Licences granted by such are void.

26 G. 2.
c. 13. f. 12.

22

The person licensed, and dying or removing; successor to procure a certificate under the hands of parson, church-wardens and overseers, or of three or four reputable householders, within thirty days, and to be signed by a neighbouring justice, or else he can sell no longer than the thirty days.

26 G. 2.
c. 31. f. 3.

For selling PLATE.

Page

A duty of 4os. for every licence to sell } 31 G. 2. 10
gold or silver plate.* } c. 32. f. 2.

Licence within the limits of the head of- }
fice to be granted by two commissioners; in } — f. 3. 12
other places by collectors and supervisors. }

To be renewed ten days before the expi- }
ration of the year.—If any person shall sell } — f. 4. 15
plate without taking out such licence, and }
renewing it yearly, he forfeits 20l.

* A duty of 5l. for a licence to sell any }
piece of goods, in which there shall be two } 32 G. 2. 10
ounces of gold, or thirty ounces of silver. } c. 24. f. 2.

Selling without such licence, 20l. penalty. } & 3. 11

All persons selling gold or silver plate, or }
goods manufactured therewith; or employ- } 31 G. 2. 17
ed to sell such goods at any auction, public } c. 32. f. 6.
sale, or by commission, are to take out li- }
cences.

— May sell gold not exceeding two- }
penny weights in one piece, or silver not ex- } 32 G. 2. 9
ceeding five-penny weights, without taking } c. 24. f. 1.
out a licence.

Pawnbrokers and refiners to take out a }
5l. licence, and renew it yearly under penal- } — f. 4. 13
ty of 20l.

Persons in partnership, and carrying on }
their trade in one shop, are not obliged to } — f. 6. 18
take out more than one licence. }

Licence will not authorize a person to sell }
plate in any other shop or place than that } & 31 G. 2. 17
which he inhabited at the time of taking } c. 32. f. 7.
out such licence, or in booths or stalls at }
fairs or markets.

Traders in gold or silver lace, thread, or }
fringe, exempted from taking out licences. } — f. 10. 20

No drawback to be allowed on the ex- }
portation of silver plate. } — f. 9. 20

L I C E N C E S.

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Prosecutions for offences committed against this act, within the limits of the head office, to be heard by three commissioners of excise (or of appeals, in case of appeal); in all other places by two neighbouring justices, from whose judgement either party may appeal to the next quarter sessions; which determination shall be final.—Information to be made upon oath.

31 G. 2.
c. 32. f. 11.

21

Penalties by this act and that of 31 G. 2. may be mitigated, as any other penalties by the laws of Excise may.

32 G. 2.
c. 24. f. 8.

19

The foregoing Licences are also subject to the 5 per cents. imposed by 19 G. 2. c. 25. 21 G. 3. c. 17. and 22 G. 3. c. 66.

SPIRITUOUS LIQUORS.

Duties 11. by 16 G. 2. and 11. by 24 G. 2. also 5 per cents 1779, 1781, and 1782.

Licences within the limits of the head office to be granted by two commissioners; in all other places by the collectors and supervisors.

16 G. 2.
c. 8. f. 8.

15

— To be taken out ten days before beginning to retail spirits; and to be renewed every year ten days before the expiration of the last.

f. 8, & 9.

15

18

Licence will not authorize a person to sell spirits in any other than the house he inhabited at the time of taking it out.

17 G. 2.
c. 17. f. 21.

10

None to retail spirituous liquors, but such as are licensed by justices to sell ale, &c.

16 G. 2.
c. 8. f. 11.

21

No licence to be granted to any person for retailing spirituous liquors, without his producing a beer licence stamped.

29 G. 2.
c. 12. f. 22.

3

None to have licences for retailing spirituous liquors but those who keep taverns, victualling-houses, inns, coffee-houses, or alehouses.—If granted to others, they are void.

16 G. 2.
c. 8. f. 10.

20

<p>If a licence shall have been granted to a person keeping a tavern, &c. and he shall afterwards set up the trade of a distiller, grocer, or chandler, or keep a brandy-shop, the licence shall be void, and the person forfeits 10l.</p>	<p>17 G. 2. c. 17. f. 18.</p>	<p>Page 6</p>
<p>None to be licensed within the limits of the head office, but such as occupy houses of 10l. yearly rent, and pay accordingly to the parish rates: nor in any other place, but to such as pay to church and poor's rates where there are any.—Licence not to be of any avail longer than a person is so qualified.</p>	<p>24 G. 2. c. 40. f. 8.</p>	<p>18</p>
<p>In places within the limits of the head office, not rated to church and poor, commissioners may licence persons keeping taverns, &c. who pay 10l. per annum rent.</p>	<p>26 G. 2. c. 13. f. 10.</p>	<p>18</p>
<p>No licence to be granted to retail spirituous liquors in any gaol, prison, or work-house.</p>	<p>24 G. 2. c. 40. f. 13.</p>	<p>27</p>
<p>This act not to extend to apothecaries, &c. who use spirits in the preparation of medicines.</p>	<p>16 G. 2. c. 8. f. 12.</p>	<p>21</p>
<p>Persons retailing spirituous liquors without a licence forfeit 10l.—Not paying the penalty*, may be committed by a justice to the house of correction for two months.</p>	<p>— f. 19.</p>	<p>19</p>
<p>Persons selling spirituous liquors to be drank in their own houses, &c. or sending out in less quantity than two gallons, deemed retailers, and are liable to the penalty of 10l. for selling without licence.</p>	<p>17 G. 2. c. 17. f. 19.</p>	<p>8</p>
<p>* Penalties to be recovered and mitigated as by any law of excise. See <i>Prosecutions</i>.</p>	<p>— f. 16.</p>	<p>5</p>
<p>Penalty on unlicensed retailers within the limits of the head office, may be recovered before a justice, as well as before the commissioners.—Such penalty not to be mitigated below 5l.</p>	<p>24 G. 2. c. 40. f. 7.</p>	<p>17</p>

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— Either by the commissioners, or by } 26 G. 2.
justices of the peace, within or without the } c. 13. f. 9. 16
limits of the head-office.

If the penalty shall not be paid in a } 24 G. 2.
month after conviction, the commissioners } c. 40. f. 30. 58
are to reward the informer, not exceeding
5l.

Retailers, without licence, for the first }
offence are not only subject to the penalties,
but all distilled spirituous liquors found in }
their custody within six months after con- }
viction, may be seized and destroyed by war- }
rant of the commissioners, or a justice:—for } — f. 9. 19
the second offence they are subject to the
former penalties, and to be committed to }
the house of correction for any time not }
exceeding three months, and may be whipt: }
—Third offence deemed felony, and the }
offender may be transported for seven years.

N. B. The powers given by former acts }
to the commissioners and justices of the }
peace, of transporting and whipping per- }
sons convicted of retailing spirituous liquors } 9 G. 3.
without licence, are taken away by this } c. 6. 13
clause.

Powers, penalties, &c. of any act since }
6 Geo. 2.* relating to the selling spirituous } 24 G. 2.
liquors without licence, (except the 100l. } c. 40. f. 23. 47
penalty by 9 Geo. 2.) to be in force.

* Of any act since the 8th Geo. 2. by } 9 G. 3.
c. 6. 12

— See RETAILERS under the head Spi- }
rituous Liquors.

Persons disabled by conviction to sell } 26 G. 2.
beer, &c. are also disabled to sell spirituous } f. 31. & 11. 17
liquors.

Commissioners, or a justice, on oath of any offence committed against this, or any other act for regulating the retailing of distilled spirits, may grant a warrant to a peace or parish-officer, to search the house, &c. and to seize all the distilled spirituous liquors that shall be there found, which, on conviction of the offender, are to be destroyed:—or returned, if not convicted. } 24 G. 2. c. 40. s. 10. 21

Distiller, or other person, selling distilled spirituous liquors to be unlawfully retailed, or to unlicensed retailers, forfeits 10l. and treble the value of the liquors:—Retailer convicting the distiller thereof is indemnified for having sold without a licence, and entitled to a moiety of the penalty. } — s. 11. 23

No debt for spirituous liquors recoverable, unless contracted at one time, to the amount of 20s. — No less item than 20s. to be allowed in any account for distilled spirituous liquors. } — s. 12. 25

The penalties of this act through, are to be still in force. } — s. 4. 11

Gaoler, governor, &c. convicted of selling or using spirituous liquors, except in a medicinal way, in any gaol, prison, or workhouse, or suffering any to be brought therein, forfeits 100l.—Being convicted a second time, the penalty is forfeiture of office. } — s. 13. 27

Justice, on information that spirituous liquors are kept in such places, may enter; or grant a warrant, authorizing a peace officer to enter, search for, seize, and stave the same. } — s. 14. 29

Persons attempting to carry spirits into any gaol or workhouse, are to be taken before a justice, and being convicted thereof, to pay down immediately a fine, not more than 20l. nor less than 10l. or be committed to the house of correction for any time not exceeding three months. } — s. 15. 30

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A copy of the last three clauses, viz. f. 13, 14, 15.) to be hung up in the most publick place of every gaol, workhouse, &c. under penalty of 40s. — A justice may enter, and if it is not immediately shewn to him, may convict the gaoler, &c. } — f. 16. 32

No brewer, innkeeper, distiller, or dealer in spirituous liquors, or other person interested in any of those trades, to act as a justice in any matter relating to spirituous liquors, or to the granting licences to retailers. } — f. 22. 45

AUCTIONEERS.

Every auctioneer within the bills of mortality to pay 20s. annually, and without the bills of mortality, 5s. annually, for a licence. } 17 G. 3. c. 50. 6

Brokers authorized by the Lord Mayor, &c. of London, may act as auctioneers, on payment of 5s. annually. } 7

Licences to be renewed annually, on penalty of 100l. within the bills, and 50l. without the bills. } 14

The above duties are liable to the additional impost of 5 per cent. imposed by 19 G. 3. c. 25. 21 G. 3. c. 17. and 22 G. 3. c. 66. — For Duty on Auctions, see p. 9.

COFFEE, TEA, &c.

After 5th July, 1780, the sum of 5s. to be paid for every licence for selling coffee, tea, or chocolate; and no person to sell any of the said goods without having taken out such licence. } 20 G. 3. c. 35. 28

And renew the same annually, or forfeit 20l. } 33

The said 5s. licence is also subject to 5 per cent. by 21 G. 3. c. 17. and also to 5 per cent by 22 G. 3. c. 66.

WAX, &c. CANDLES.

	Page
Every maker of wax or spermaceti candles to take out a 5l. licence, and every seller of wax, &c. candles a 5s. licence.	24 G. 3. c. 36. f. 9. 16
20l. penalty for making or selling without a licence.	— f. 12. 21
Persons in partnership not obliged to take more than one licence.	— f. 13. 23
Persons who have taken out a licence for making such candles, may sell the same without any other licence.	— f. 14. 24
Duties on licences to be under the management of the commissioners of excise, &c.—For powers, penalties, forfeitures, &c. see f. 16, &c.	— f. 15. 25
The duties on wax, &c. candles, granted in the beginning of this act, are repealed by 27 G. 3. c. 13.—For DUTY, see p. 10.	

COACH-MAKERS.

Every coach-maker to take out a 20l. licence, and renew the same annually.	25 G. 3. c. 49. f. 1. 4
10l. penalty on making any coach, &c. without taking out a licence. See COACHES, &c. page 53.	— f. 3. 9

BREWERS.

From Sept. 10, 1784, the following duties on licences to be paid to his Majesty, viz. for small beer brewers, 1l.	24 G. 3. c. 41. 7
Brewers of strong beer, &c. who brew yearly not more than 1000 barrels, 1l. 10s.	7
Ditto between 1000 and 2000 barrels, 2l. ; between 2000 and 5000, 5l. ; between 5000 and 7,500, 7l. 10s. ; between 7,500 and 10,000, 10l. ; between 10,000 and 20,000, 20l. ; between 20,000 and 30,000, 30l. ; between 30,000 and 40,000, 40l. ; and not exceeding 40,000, 50l.	8 9 10

L I C E N C E S.

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Distillers of low wines or spirits, and every rectifier, shall pay a yearly sum equal to one halfpenny per gallon of the contents of every still or stills, year ending July 5.	24 G. 3. c. 41.	11
Dealers in brandy not being retailers, nor rectifiers, 5l.		
Makers of mead for sale, 1l.		12
Makers of other sweets, 5l.		12
Makers of vinegar, 10l.		12
Maltsters, who shall make no more than 50 qrs. annually, 5s. and 5s. more for every 50 qrs. so increasing to 550 qrs. but if it exceed 550, 3l.		12
Candle-makers (except wax) 1l.		18
Soap-makers, 2l.		18
Paper-stainers, and every maker of paper, 2l.		18
Callico-printers, 10l. ✓ - 1848.		18
Starch-makers, 5l.		18
Gilt wire-drawers, 2l.		18
Tanners within the bills of mortality, 5l.		19
Ditto in any other place, 2l. 10s.		19
Tawers, 1l.		19
Every dresser of hides and skins in oil, 2l.		19
Every currier, 2l.		19
Every maker of vellum or parchment, 1l.		19
Every glass-house, 10l.		20
Strong beer brewers to pay for a licence, 1l. 10s. and an additional duty annually, according to the quantity brewed.	— s. 2.	20
Brewers who withdraw their entries, and make fresh ones, to pay the whole duty.	— s. 3.	21
Maltsters to pay 5s. for a licence, and an additional duty annually according to the quantity made.	— s. 4.	21
Maltsters who withdraw their entries, and make fresh ones, to pay the whole duty.	— s. 5.	22

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From Sept. 10, 1784, no person to make any of the aforesaid commodities without a licence.	24 G. 3. c. 41. f. 6. 23
Nor to deal in brandy without a 5l. licence,	24
Licences to be granted within the limits of the chief office by two commissioners of excise; in any other part of England or Wales, &c. by the collectors and supervisors of excise.	25
Licences to be renewed annually. Persons making any of the said commodities without taking out a licence, and renewing the same annually, are liable to the following penalties:	— f. 7. 28
Every corn distiller, 200l. common brewer of strong beer, vinegar maker, callico printer, painter, or stainer of silks, linens, cottons, or stuffs, and every glass maker, 50l.	29
Every melasses distiller, every rectifier of spirits, every brandy dealer, every maker of sweets, every starch maker, and every tanner, 30l.	30
Every soap maker, paper stainer and paper maker, every wire-drawer, or maker of gilt or silver wire, every dresser of hides or skins in oil, and every currier, 20l.	30
Every brewer of table beer, or small beer, every maltster, maker of mead, every tallow-chandler, every tawer, and every maker of vellum, and parchment, 10l.	30
Persons in partnership need take out only one licence for one house.	— f. 8. 30
Duties to be under the management of the Commissioners of Excise.	— f. 9. 31
The powers and penalties in act 12 Car. 2. c. 24, &c. relative to Excise Duties, shall be applied in executing this act.	— f. 10. 32
Penalties and forfeitures how to be recovered and applied, &c.	— f. 11. 34

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From July 5, 1786, wholesale dealers in foreign wine to take out licences, which are to be granted without fees. Licences to be renewed annually. } 26 G. 3. c. 59. f. 8. 29

Persons selling wine without a licence, forfeit 100l. } — f. 9. 32

Persons taking out licences for retailing foreign wine, to be deemed wholesale dealers, if they have not licences for retailing spirituous liquors, &c. and if they have to be deemed retail dealers. } — f. 11. 35

No person whatsoever to sell foreign wine by the pint, &c. without taking out a licence, for retailing wine in such and the same manner as they now are by law required, and as if this act had never been made. } — f. 11. 39

Every bleacher or dyer of stuffs, made of cotton and linen mixed, or of stuffs, wholly made of cotton wool, wove in Great-Britain, shall take out a licence, and pay for the same yearly, the sum of 2l.; on default forfeit 50l. } 24 G. 3. c. 40. f. 6. 15

And by an act of the 25 G. 3. c. 24. (the above act recited) so much and such part of the said recited act, as imposes duties on all cotton stuffs made of cotton wool, wove in Great-Britain, not being printed, painted, or stained, and on licences for bleaching or dyeing the same, shall be, and the same is hereby repealed. }

SPIRITUOUS LIQUORS, See p. 115.

From July 5, 1787, the following additional duties to be paid on licences for retailing spirituous liquors, viz. 2l. 8s. if the rent of the retailer's house, &c. be under 15l.; 2l. 10s. if 15l. and under 20l.; 3l. 4s. if the rent be 20l. and under 25l.; 3l. 12s. if 25l. and under 30l.; 4l. if 30l. and under 40l.; 4l. 8s. if 40l. and under 50l.; 4l. 16s. if 50l. or upwards. } 27 G. 3. c. 30. f. 1. 763

Every person taking out a spirituous liquor licence, shall immediately pay down one-eighth part of the money hereby directed to be paid, and shall at the end of every six weeks (from the time of taking out such licence) pay down another eighth part, and so continue till the whole is paid.	}	— f. 2.	765
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Rules and regulations respecting this act, see former acts relative to licences, &c.	}		
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Selling without a licence 100l. penalty.	}	— f. 4.	767
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N. B. The houses to be rated as by an act of the 19th of his present Majesty, intituled a tax on houses.	}		
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LAWNS and CALICOES.

Page

Within 30 days after report of any vessel bringing French calicoes, muslin, linen, stuff, fustian, velvet, velveret, dimity, or other figured stuff, printed, stained, painted, or dyed, (other than such as shall be dyed throughout of one colour only) or French beer, ale, or mum, &c. entry of the goods to be made with the collector of excise, &c. (on penalty of their being forfeited) agreeable to the rules and regulations by acts of 13 and 14 Car. 2. intituled, 'An act for preventing frauds, and regulating abuses in his Majesty's customs.'

27 G. 3.
c. 31. f. 8.

18

If goods are landed before the duties are paid they are forfeited, and the persons aiding therein, or receiving them, forfeit treble their value.

— f. 9.

21

Commissioners of excise to provide frames to denote the measure of French calicoes, &c.

— f. 10.

23

Calicoes, &c. to be marked with such frames, and with a stamp, to denote the payment of the duty.

— f. 11.

24

Persons fraudulently counterfeiting such frame, &c. to forfeit 100l.

— f. 12.

25

Persons fraudulently counterfeiting stamps to suffer death.

— f. 13.

27

And persons selling calicoes, &c. with counterfeit stamps, subject to the like punishment.

— f. 14.

28

On oath of a credible person, the houses of persons suspected to have in their possession calicoes, &c. unstamped, may be searched, &c.

— f. 15.

29

If unstamped calicoes, &c. be found in any place, except shipped for exportation, they are forfeited, and also 100l.

— f. 16.

31

L A C E and L A W N S.

All foreign thread lace, imported after 1st August 1779, to be marked at each end of every piece.	19 G. 3. c. 69.	Page 45
All persons possessed of foreign thread lace may, on or before 1st Feb. 1780, bring the same to the nearest Custom-house, and have it marked, on making oath that the import duties were paid, &c.		46
Persons intending to export such lace, to give notice to proper officer, who is to see that the marks are all taken off;		48
Otherwise, no drawback to be allowed.		49
All foreign thread lace found in this kingdom after 1st Feb. 1780, not marked as aforesaid, shall be forfeited.		49
100l. penalty on counterfeiting any mark or seal used in pursuance of this act, or on having in possession any foreign thread lace marked or sealed with such counterfeit.		50
French cambricks or lawns imported for exportation before May 10, 1787, may be taken out of his Majesty's warehouses, on payment of the difference between the sum paid on their being warehoused, and the duties imposed by 27 G. 3. c. 13.	27 G. 3. c. 32. f. 17.	816
And such cambricks not having been warehoused, may be delivered to the proprietors, on their making entry thereof, and paying the said duties.	— f. 18.	817
No persons, except those under prosecution, shall be prosecuted for having had in their possession French cambricks, &c. for sale, prior to May 10, 1787.	— f. 19.	818
Goods, &c. of which no entries have been made, and on which the duties have been reduced by 27 G. 3. c. 13, to be subject to those duties only.	— f. 20.	819

M A L T. *to 1813.*

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Maltster not to set up, alter, or use any cistern, kiln, floor, &c. or any room or place for making or keeping malt, without first giving notice thereof in writing at the next office of excise, on pain of forfeiting 50l.	12 Ann. St. 1. c. 2. f. 36. 43
Maltsters to make entry monthly at the next excise office, of all the malt made at that time, on pain of forfeiting 10l.	—f. 4. 11
—To clear off the duty in three * months after entry, or forfeit double; and after default in payment, not to sell or deliver out any malt on pain of forfeiting double the value thereof.	f. 5, & 6. 12
* The time of payment to be four months after entry.	1 G. 1. c. 2. f. 8. 83
Officer may, at all times (if by night in the presence of a peace-officer,) enter malt-houses, to gage and take account of malt, &c.—Maltster refusing admittance, forfeits 20l.	12 Ann. c. 2. f. 4, & 34. 9 41
Concealing or hiding malt from the gager's sight; penalty is 10s. per bushel.	—f. 35. 42
5s. per bushel penalty, for mixing corn of one wetting with that of another, before put on the kiln.	—f. 16. 24
Mixing unmalted grain with malt; penalty is 5s. per bushel.	1 G. 1. c. 2. f. 13. 85
Maltster fraudulently conveying a steeping of corn from the cistern, and mixing the same with corn charged with the duty in the couch, or conveying the same away, so that no gage thereof can be taken in the couch, forfeits 100l.	33 G. 2. Ann. Act. 12
5s. per bushel penalty for corn steeped or steeping for malt found in the cistern, or couch, so close and compact as it could not be unless forced. By 12 Ann 'twas but 2s, 6d.	ibid. 9

Maltsters in towns to give twenty-four hours, in other places forty-eight hours notice before they begin to wet their corn, and to proceed within three hours after the time specified therein, or notice void:—Not to begin wetting but between four in the morning and nine in the evening.	3 G. 3. c. 13. f. 1.	8
Not giving such notice; not sleeping the corn forty hours; beginning at illegal hours; or adding fresh corn after the officer has taken his account; they forfeit 100l.		
An allowance of four bushels in twenty for malt charged in the cistern, uting-fat, &c.	12 Ann. c. 2. f. 20.	28
Maltster not entitled to such allowance, unless the grain be kept covered with water forty hours.	33 G. 2. c. 7. f. 59.	37
An allowance of ten bushels in twenty for malt charged upon the floor.	12 Ann. c. 22. f. 28.	36
The perpetual duty to be paid as the annual, with the like allowances, &c. and under the same penalties, powers of mitigation, &c. &c.	33 G. 2. c. 7. f. 5.	8
No other allowances out of the perpetual duty, than are allowed in like cases by the annual act.	— f. 15.	27
The perpetual duty not liable to charges of management, while any other duty is payable on malt.	— f. 21.	33
Maltster obstructing an officer in the execution of his duty forfeits 10l.	1 G. 1. c. 2. f. 14.	86
10l. penalty on any other person obstructing him.—50l. by 12 G. 1. c. 4. f. 58.	6 G. 1. c. 21. f. 7.	73
Officer to leave a true copy of each gage (if demanded) on pain of forfeiting 40s.	12 Ann. c. 2. f. 31.	39
6 G. 1. c. 21. f. 1, & 2. repealed by 3 G. 2. c. 7. f. 13.		

M A L T.

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Malt damaged, or lost by fire, or the casting away of the vessel in which it shall be transporting from one part of this kingdom to another; proof being made thereof, and that the duty hath been paid, upon oath before the commissioners, or the justices at the quarter sessions, they are to settle the allowances for such damage by a certificate under their hands and seals:—if entirely lost, they are to certify the same, and the amount of the duty: which being produced to the collector, he is to repay, or allow the sums mentioned therein.—See also 12 Anne, p. 34.

9 G. 1.
c. 3. f. 35.

92

Persons sustaining such loss, or damage, are to leave with the collector, notice in writing of their intentions to apply for such allowance, six days before the sessions, &c. and apply for such relief within a month after the loss, or damage, happens.

—f. 36.

95

Malt to be charged by the Winchester bushel, which is 18 $\frac{1}{2}$ inches wide, and 8 deep.

12 Ann.
c. 2. f. 7.

12

All malt, in the custody of any maltster, chargeable with duties in arrear and penalties, for malt made within his malthouse.

—f. 10.

16

IMPORTED.

Malt imported from foreign parts is forfeited, and the value.

—f. 26.

34

Malt, made in Scotland, and brought by sea into England, to be entered with the officer of the port, and the duty to be paid before landing, unless a certificate be produced of the payment thereof in Scotland: if brought by land, to pass thro' Berwick, or Carlisle, and be entered, &c. in like manner there.—Malt brought from Scotland without being so entered, &c. is forfeited.

—f. 39.
33 G. 2.
c. 7. f. 14.

46

25

N. B. By the annual act, and 33 G. 2. the duty on malt in Scotland is but half the English duty; therefore, on producing a certificate of the payment of that duty, the other half is to be paid, to make it equal to the English.

EXPORTATION.

Malt entered for exportation, not charge- } 12 G. 1. 17
able with the annual duty. { c. 4. f. 48.

— Nor the perpetual duty. { 33 G. 2. 31
{ c. 7. f. 18.

No drawback to be allowed in future. { 12 G. 1. 17
{ c. 4. f. 48.

Maltsters before they begin to wet for exportation must give to the officer notice of the quantity intended to be contained in each steeping. — f. 49. 29

Grain intended to be made into malt for exportation, to be kept separate from that for home consumption, under penalty of 5s. per bushel. — f. 49. 20

No maltster to begin for exportation above 6 days before all the corn for home consumption shall be dried off; nor for home consumption above six days before all the malt for exportation be dried off and locked up; under penalty of 5s. per bushel. — f. 50. 21

Malt, when dried and fit for exportation, to be measured and shipped in presence of an officer: or locked up in a storehouse provided by the maker, under 2 locks; one to be provided, and the key kept by the maltster, the other by the officer, at the maltster's expence. 12 G. 1. 22
c. 4. f. 51.

Maltsters not entering the quantity intended to be made for exportation, before steeping; not providing storehouses with locks and keys; or not causing all the malt within 6 days after dried to be measured and locked up, &c. forfeit 50l. — f. 58. 31

M A L T.

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Maltsters are to give the officer notice of the hour they intend to take malt off the kiln, that he may attend the measuring thereof, which must be immediately shipped, or locked up in some storehouse, in his presence, under penalty of 50l.

3 G. 2.
c. 7. f. 17.

34

All malt, locked up in storehouses, to be cleared out in fifteen months, under penalty of 50l.

3 G. 3.
c. 1. f. 20.

13

Malt of each steeping for exportation, to be kept separate till measured, under pain of 50l.

3 G. 3.
c. 7. f. 16.

32

Officer may gage, &c. malt made for exportation, till dried and locked up.

12 G. 1.
c. 4. f. 52.

23

Officer, on 40 hours notice of the quantity intended to be taken out, and of the port from whence the same is to be exported, is to attend and see the malt measured, and delivered out.

— f. 53.

24

—To keep account of all malt so delivered out, and give a certificate directed to the officer of the port to which the malt is intended to be removed, in order to be exported; expressing the quantity, name of the proprietor, and division. — Proprietor neglecting to deliver such certificate to the officer, forfeits 50l.

— f. 54.

26

Exporters of malt to give 48 hours notice to the officer, before they begin to ship the same, and express in such notice the name of the vessel wherein it is to be exported, under penalty of 5s. per bushel.

— f. 57.

29

Officer at the port where malt is shipped for exportation, may not only attend the measuring thereof, but may continue on board till the ship is cleared.

— f. 55.

28

When not at work in shipping malt, the hatches of the ship are to be kept locked, with 2 locks; the key of one to be kept by the exporter, the other by the officer.

— f. 56.

28

		Page
Obstructing the officer, or breaking open the hatches of any ship when locked down, the penalty is 50l.	12 G. 1. c. 4. f. 58.	32
Opening locks, doors, &c. or removing malt after locked up, without notice to the officer, 100l. penalty.	3 G. 2. c. 7. f. 18.	35
Mixing unmalted grain, with malt shipped or shipping for exportation; 5s. per bushel penalty.	6 G. 1. c. 21. f. 4.	71
Maltsters to be allowed 3d. for every quarter of malt made and locked up, &c. for exportation.	12 G. 1. c. 4. f. 59.	33
By the 1 W. & M. c. 12. when malt or barley is at, or under 24s. per quarter, there is a bounty of 2s. 6d. per quarter to be paid by the officers of the customs upon the exportation thereof. By this act the annual duty is not to be reckoned part of that price.	12 Ann. c. 2. f. 29.	37
— Nor the perpetual duty by	33 G. 2. c. 7. f. 16.	29
Where a bounty is payable on the exportation of malt, maltster to be allowed for every 20 quarters of grain, 30 quarters after made into malt.	3 G. 2. c. 7. f. 14.	28
The officer with whom the entry shall have been made of the corn intended to be made into malt for exportation, is to give, (on demand) gratis, a certificate, expressing the sum due for such bounty, to enable the exporter to receive the same from the officers of the customs, by whom it is payable, by 1 W. & M. c. 12.	— f. 15.	29
Malt reloaded in Great Britain, after shipped for exportation, is forfeited, and treble the value, besides the penalty of the bond, which was given for the due exportation thereof.	— f. 16.	31
Powers, &c. of 12 Car. 2. and other excise laws, applicable to this duty.	12 Ann. c. 2. f. 8.	13
Informations to be laid within five years after offences are committed.	— f. 19.	27

Persons aggrieved by the judgment of the justices may appeal to the next quarter sessions:—that determination final. } 12 Ann. c. 2. f. 37. 44

Appellant to give notice to the other party six days before the sessions—if there be not six days between the judgment of the justices, and the next quarter sessions, then the appeal may be made to the second quarter sessions after judgment. } — f. 38. 45

After May 30, 1780, an additional duty of 6d. per bushel was imposed upon malt, and an allowance to be made to common brewers, &c. of 1s. 8d. per barrel on strong beer, and 4d. per barrel on small beer, as an equivalent for the additional duty imposed on malt by the said act; and four months after the payment of such strong or small beer duties, made by such common brewer, &c. they were paid the above allowances, by producing a certificate to the collector of excise (of their having paid such duties.) } 20 G. 3. c. 35. 71

And whereas the payment of those allowances, have been found very inconvenient and burthenfome, the above clause is repealed;—and the above allowances shall from time to time, be set off, or allowed out of the monies payable by such common brewer or maker, for the duties charged on the beer or ale by them respectively brewed. } 21 G. 3. c. 55. f. 40. 72
— f. 41. 74
— f. 41. 75
—See ALLOWANCES, page 21.

Clauses for rectifying a mistake in c. 17. of the present session, the word tallow, was omitted in the proviso. } — f. 50. 82

Also a clause of f. 47. in this act, is repealed by 21 G. 3. c. 64. page 92. }

The compounding for the duties on malt is repealed by 23 G. 3. c. 64. }

See DUTY, p. 13.

No contraband, except as the goods of the Isle of Man, to be imported from the British or Foreign Islands—

Verres found within the limits of an
part of Great Britain or Ireland, or dis-
covered to have been therein, having in-
gredients absorbed from thence, and distinct
with the goods, whether such goods be

tioned not to be judged in the (lower) class

under the like technology, and generally in

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1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific requirements of the task.

1. The first group of people who are not allowed to enter the country are those who are not citizens of the United States.

the life of the community.

No commodities, except of the growth of the Isle of Man, to be imported from thence into Great-Britain or Ireland.—See } 12 G. 1. 527
5 Geo. 3. } c. 28. f. 22.

Vessels found within the limits of any port of Great-Britain or Ireland*, or discovered to have been therein, having such goods aboard from thence, are forfeited with the goods, whether bulk broken, or not. } — f. 22. 528

* Or within three leagues of the shore. } 5 G. 3. 15
c. 39. f. 8.

Every person assisting in the landing, &c. such goods, forfeits 100l. or to suffer six months imprisonment. } 12 G. 1. 528
c. 28. f. 22.

No spirits to be imported into Great-Britain, or Ireland, from the Isle of Man. } 5 G. 3. 14
c. 39. f. 9.

— See RUN GOODS.

No foreign brandy, rum, &c. to be imported into the Isle of Man, but directly from Great-Britain, on pain of forfeiting the goods and vessel wherein imported. } — f. 4. 10

Spirits shipped in America to be conditioned not to be landed in the Isle of Man, under the like securities, and penalties as prescribed by 12 and 25 Car. 2. } — f. 5. 10

No foreign spirits shall be exported from the Isle of Man, or carried coastwise, in any vessel of less burthen than 100 tons, nor in casks under 60 gallons; (except for the ship's use, not exceeding 2 gallons to each man;) nor wine, in casks less than 25 gallons, or in ships of less burthen than 100 tons; on pain of forfeiture, together with the ship, &c. } — f. 6. 11

Entering foreign goods for exportation to obtain the drawback, and landing them in the Isle of Man, the exporter forfeits the amount of the drawback, and treble the value of the goods: master of the vessel is subject to the same forfeitures, and also to suffer six months imprisonment. } 12 G. 1. 529
c. 28. f. 23.

Isle of Man to be added to the oath in all debentures for foreign goods exported.—	12 G. 1. c. 28. f. 23.	530
<i>See next page, 7 Geo. 3.</i>		
Officers of excise or customs have power to search ships in the Isle of Man, and to seize contraband goods, either on the land or water.	5 G. 3. c. 29. f. 1.	7
Vessels found in any harbour of the Isle of Man, or within three leagues of the shore, having prohibited goods on board, are forfeited, together with the goods, &c.	— f. 7.	13
500l. penalty for insuring the fraudulent conveyance of goods to and from the Isle of Man, or paying any money for that purpose:—one moiety to the king, the other to such officer of the customs, or excise, as shall prosecute.	— f. 15.	28
Insurer discovering the fraud within six months, is entitled to keep the insurance-money, and to receive a moiety of the fine:—Party insured first discovering, within the like space, may recover back his insurance-money, and is entitled to a moiety of the fine.	— f. 16.	29
Seizures, on account of this act, may be brought to any port in Great-Britain, Ireland, or Isle of Man; and prosecuted in any court of record at Westminster or Dublin, in the exchequer in Scotland, or in any of his Majesty's courts holden in the Isle of Man;—after condemnation to be divided, &c. in the same manner as if seized in Great Britain.—Powers of any act relating to the customs or excise, for the relief or indemnity of the officers to be in force.— See SEIZURES.	5 G. 3. c. 39. f. 9.	16

The same penalties, &c. on officers for any corruption, fraud, or collusion; and on persons offering bribes to officers; or obstructing them; or assisting in running goods; as are provided for the like offences committed in Great-Britain:—and such offences may be heard in any county in Great-Britain or Ireland, in the same manner as if committed therein.

5 G. 3.
c. 39. f. 14.

24

Commissioners of the customs are empowered to grant licences to export, from any port of Great Britain, into the port of Douglas, in the Isle of Man, but to no other, in British ships navigated according to law, British distilled spirits not exceeding 50,000 gallons; 30,000 gallons of rum, the produce of the British plantations; 20,000 pounds weight of bohea tea; 5000 pounds wt. of green tea; 5000 pounds wt. of coffee, and 120,000 pounds wt. of tobacco, in one year, to commence from 5th July, 1767.—Drawbacks to be allowed on the exportation of the said goods.—Register to be kept at Douglas of the quantity of each species so imported, and an account thereof transmitted to the commissioners at London.—The like bounties and drawbacks allowed on exportation of goods (malt and barley excepted) from Great Britain to the Isle of Man, as if exported to Ireland.

7 G. 3.
c. 45.

6

GUERNSEY, &c. ISLANDS.

Spirits from Guernsey, Jersey, Sark, or Alderney, imported into Great-Britain, to pay 8s. per gallon, on entry thereof, and before landing; all other exciseable liquors (except beer, ale, and mum) to pay as English. Oath to be made before landing, that such liquors are the growth and manufacture of those islands. If landed without such entry, oath, and payment, they are to be destroyed.

2 W. & M.
c. 9.

114

But goods the produce and manufacture of those islands may be imported into Great-Britain, with the oaths and certificates required by former laws, paying such duties only as shall be chargeable on the like goods of the growth and manufacture of Great-Britain, at the time of such importation, by

3 G. 1.
c. 4. f. 5.

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50l. penalty on the master of a ship importing candles, soap or starch, into Great-Britain, Ireland, or the Isle of Man, otherwise than in casks or packages, of 224lb. weight, and stowed openly in the hold; and the candles, soap or starch imported otherwise, is forfeited, and may be seized by any officer of customs or excise, or other person specially authorized.

23 G. 2.
c. 21. f. 27.

If put on board by the men, without the master's knowledge, he may stop their wages for payment of the penalty.

26 G. 2.
c. 32. f. 8.

MEAD and METH EGLIN.

Persons making or retailing metheglin, are to make true monthly entries, or for- feit 20s.	} 12 Car. 2. c. 23. f. 16.	Page 6
Twenty shillings, by — —	c. 24. f. 30.	31
Not paying off the duties within a month after entry, they forfeit double.	} c. 23. f. 17.	6
None obliged to go farther than the next market-town, to make such entries and payments. See ENTRIES.	} — f. 18.	7
Makers or retailers refusing the gager en- trance to take account of mead or metheglin in the day-time; or by night, if in the pre- sence of a constable; forfeit 15l.	} 7 & 8 W. 3. c. 30. f. 17.	153
—Concealing, or conveying away mead or metheglin from the sight of the officer, they forfeit 5s. per gallon.	} — f. 16.	152
Duty, 1s. od. $\frac{1}{2}$ per gallon. See p. 13.		

NAVY-BILLS.

Greenwich Pensioners.

Page

Bills for the payment of the out-pensioners of Greenwich hospital to be made payable by the receivers of the land-tax, collectors of the customs or excise, or clerks of the cheque in the docks; who are to examine, upon oath, the person producing the duplicate and certificate, and being duly satisfied of the truth of such certificate, to testify the same on the back of the bill, and pay the sum mentioned therein, taking a receipt on the back thereof.

3 G. 3.
c. 16. s. 3.

9

If the duplicate be not produced within six calendar months after date, or if a proper certificate be not produced therewith, the bill is to be returned.

If the person to whom any such duplicate is tendered shall not have money in his hands sufficient to answer the same, the day of its being tendered, and the cause of non-payment, to be indorsed on the back thereof, and a future day appointed within two months.

— s. 4.

16

If payment shall have been unnecessarily refused or delayed; or any fee taken on account of paying such bill, the respective commissioners, under whose direction the offender shall be, may fine him in any sum not exceeding 50*l*.

— s. 4.

17

Such bill being produced at the office of the treasurer of the navy, to be immediately repaid to the order of the receiver-general, &c.

— s. 3.

14

NAVY-BILLS.

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Seamen's Wages.

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<p>Bills for seamen's wages to be made payable by the receivers of the land-tax, collectors of the customs or excise, or clerks of the cheque in the docks; who are to examine on oath the person producing the duplicate and certificate; and on payment thereof to take a receipt on the back of the bill:—if the duplicate be not produced within six months after date, or if a proper certificate be not produced therewith, the bill is to be returned.</p>	<p>31 G. 2. c. 10. f. 13, & 14.</p>	<p>9</p>
<p>If the money is not paid when the duplicate is produced, the cause of refusal and time to be endorsed on the back thereof, and a future day appointed thereon, within two months.</p>	<p>—f. 15.</p>	<p>20</p>
<p>Any sum not exceeding 50l. is forfeited to the informer for any unnecessary delay, or for taking any fee for the payment of such bills.</p>	<p>—f. 15.</p>	<p>21</p>
<p>Such bills and duplicates being returned to the navy-office, are to be immediately repaid by the treasurer.</p>	<p>—f. 13.</p>	<p>13</p>

OFFICERS.

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No person capable of intermeddling with any employment in the excise till he hath taken the oaths of allegiance and supremacy, before two or more justices in the county where his employment shall be, or before one baron of the exchequer; and the oath appointed by this act for the faithful execution of his office.	12 Car. 2. c. 23. f. 33.	23
Justices to certify the taking such oath to the next quarter sessions, that it may be recorded there.	— f. 34.	24
No person to take upon him any employment in the excise, till he hath taken the oaths appointed by 12 Car. 2. and entered a certificate thereof with the auditor of excise, under penalty of 50l. a month.	15 Car. 2. c. 11. f. 27.	79
See also the several acts by which the respective duties are imposed, where officers are required to be sworn to the faithful execution of their office before they make charges.		
No commissioner or other officer of excise shall take any fee for bonds, or for giving receipts or notes in writing, relating to the excise, on pain of forfeiting 10s.	— f. 23.	109
No commissioner, or person employed about the excise duty, shall demand or receive a reward from any other person than the king, on pain of forfeiting his office, and being made incapable of any employment in the excise for the future.	1 W. & M. c. 24. f. 15.	76
Brewer, or other person, corrupting an officer to make a false return, forfeits 10l.— The officer taking the bribe forfeits 10l.	15 Car. 2. c. 11. f. 16.	70
Any person offering to give or secure a bribe, &c. to an officer of the excise, in order to corrupt him, forfeits 500l.	11 G. 1. c. 30. f. 40.	514

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A person offering a bribe to any officer of the customs or excise, to connive at prohibited or customable goods being run on shore, or to do any other act whereby the said revenues might be defrauded, (whether such offer be accepted, or not) forfeits 50l. } 9 G. 2. c. 35. f. 24. 689

Officers of the customs, excise, or inland duties, dealing in tea, coffee, or exciseable liquors, forfeits 50l. and are rendered incapable of employment in any branch of the revenues. } 12 G. 1. c. 28. f. 7. 523

Gagers, within three days after the end of every week, to leave with all brewers, makers or retailers of beer, ale, or other exciseable liquors, a true copy of each respective charge made in that week, containing the quantity and quality of the liquors charged. Not leaving such copy, or charging more than is contained therein, 10l. penalty. } 7 & 8 W. 3. c. 30. f. 25. 163

Gager leaving such copy shall not be liable to the penalties of former acts for not leaving notes of the last gages at the time of taking them. See *Beer and Ale*, p. 37. } — f. 26. 165

No officer of excise subject to any penalty whatsoever for not leaving a copy of his charge, unless such copy be demanded in writing of him. } 12 G. 1. c. 28. f. 30. 537

On trials of information relating to the excise, proof that the officer was reputed such shall be sufficient, without producing his commission. } 11 G. 1. c. 30. f. 32. 511

Constables.

A constable, or other ministerial officer of the peace, neglecting or refusing, on request, to go with an officer of excise, and be present at the doing any act where the presence of such constable shall be necessary, forfeits 20l. } — f. 31. 507

From 1st August 1783, officers not to be sued for executing their office until after a month's notice, particulars to be contained in such notice.	23 G. 3. c. 70. f. 30.	65
Officers may tender amends, if amends tendered be sufficient, a verdict to be given for the defendant, who shall be intitled to cost, &c.	— f. 31.	66
No evidence of the cause of action to be produced, except what is contained in the notice.	— f. 32.	68
Defendant may pay money into court.	— f. 33.	69
Suit shall be brought within three months next after the cause of action, and not afterwards; and shall be laid and tried in the county or place where the facts were committed, and the defendant may plead the general issue, and if the plaintiff shall become non-suited, the defendant may recover treble cost.	— f. 34.	69
Proof to be admitted of officers being authorized to act without producing their particular appointments.	26 G. 3. c. 77. f. 12.	37
Actions for penalties to be filed in the name of the attorney-general, or of an officer of the customs or excise, or to be void.	— f. 13.	38
Attorney-general may enter a noli prosequi, in any action for fines.	— f. 14.	40
Officers, on notice, may enter warehouses, gage rums, &c. and take samples; persons obstructing the officer, to forfeit 200l.	— f. 15.	41
Warrants may be granted to officers, forcibly to enter warehouses, visited by the proprietors without their knowledge; persons obstructing officers to forfeit 200l.	— f. 16.	44
If any unfair increase or decrease be found in the stock of rum, &c. in any warehouse, the proprietor to forfeit 500l.	— f. 17.	47

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Persons assaulting officers of customs or excise, or attempting to rescue prohibited goods, to be bound with two sureties to appear to informations, and refusing to become bound, to be imprisoned. } 26 G. 3. c. 77. f. 18. 49

Penalties and forfeitures how to be recovered and applied. } f. 19, & 20. 53

Officer making a distress, must shew the warrant to the party, if required, and must permit a copy thereof to be taken. } 27 G. 2. c. 20. f. 2. 466

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Makers, &c. are to give notice in writing at the next office of excise, of their names, abode, and places for making, printing, painting, or staining paper, or for making pasteboard, &c. under penalty of 30l. } 10 Ann. c. 19. f. 43. 69

20l. penalty for using places for drying paper, or making it fit for use, without such notice. } — f. 44. 72

Paper-makers, &c. are to keep their goods that have not been surveyed, separate from those which have, forty-eight hours, or forfeit 5l. } — f. 52. 80

Not to remove goods of which no account has been taken, without giving two days notice to the proper officer, under penalty of 20l. } — f. 51. 79

20l. penalty for removing printed, painted, or stained paper, before stamped. } 1 G. 1. c. 36. f. 18. 197

The paper being found unstamped in the possession of any stationer or dealer therein, is forfeited, and may be seized. } — f. 17. 195

Officer to take account of, and stamp all paper for printing, painting, or staining, in the custody of the printer, &c. and upon missing any, and not receiving a satisfactory account what is become thereof, to charge the duty. } 10 Ann. c. 19. f. 48. 75

Officer may, at all times (if by night in the presence of a constable) enter the houses, mills, &c. used by makers, &c. to take account of paper, &c. } — f. 50. 78

— May take account of rags and other materials for making paper, &c. } — f. 50. 78

Any person obstructing an officer in the execution of the powers given him by this act, forfeits 20l. } — f. 48. 76

Officer to leave a copy of his charge, if demanded, under penalty of 40s. } — f. 48. 76

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The duties on paper, &c. granted by the } 21 G. 3. } Page
10th and 12th of Anne, is repealed by } c. 24. f. 1. } 975

And new duties granted by the above act, } 24 G. 3. }
also an additional duty imposed by } c. 18. }

And non-enumerated paper to be charged }
in proportion to the sort of the nearest kind, } 27 G. 3. }
size and weight, and not by value (as on } c. 31. f. 29. }

See duties on paper page 14, granted by }
the consolidated act. }

And by this act, a ream of paper to consist of 20 quires, and each quire of 24 sheets, (except double demy, which is to consist of 20 quires, and each quire to contain 25 sheets) and a bundle of paper to contain 40 quires. } 21 G. 3. } 988
c. 24. f. 5. }

All paper to be made up in reams and bundles, agreeable to the directions of this act, on penalty of 50l. and forfeiture of the paper. } — f. 6. }

How the duties shall be paid for any new } — f. 7. } 989
fabrick or kind of paper. }

Paper-makers to give written notices to the proper officers of their names, places of abode, storehouses, &c. on penalty of 50l. } — f. 10. } 991

Entries to be made on oath every six weeks, &c. this clause respecting painted, &c. paper, is repealed by 26 G. 3. c. 78. } — f. 11. }

Officers may enter the houses, yards, mills, &c. of paper-makers, and take an account of the quantities of paper, &c. and make a report thereof to the commissioners, &c. } 21 G. 3. } 993
c. 24. f. 13. }

Officers to be sworn, and paper-makers to keep just scales and weights, and assist officers in weighing their stock, on penalty of 20l. Using false weights penalty 100l. } — f. 14. }

Officers to take an account of materials for making paper. } — f. 15. } 994

Paper-makers not to remove their paper, &c. until the officer has taken an account thereof, &c. on penalty of 50*l.* and forfeiture of the paper. } 21 G. 3. c. 24. f. 16. 994

Paper may be removed from the mill where made, to any other mill, to be sized, &c. with a proper certificate. } — f. 17. 995

If any paper, &c. shall be lost or damaged in transporting the same to a different part of the kingdom, after the duty is paid, a proportional allowance shall be made to the proprietor, as settled by the quarter sessions. } — f. 18. 996

Notice to be given to the collector, previous to the application to the quarter sessions. } — f. 19. 996

Paper-makers to give notice when they intend to have their paper, &c. charged with the duty; if in any city or market town, twenty-four hours, in any other place forty-eight hours notice in writing. } — f. 20. 997

Officers to attend agreeable to notice, when the makers are to produce their stock intended to be charged, which paper shall be brought inclosed and tied up with strong thread in several coarse covers, &c. containing one ream or bundle of paper each, and not more or less; and on each such cover or wrapper, there shall be already marked or printed, by the maker of such paper, or his servant, in large legible characters, and in words at length, the true denomination of the paper therein inclosed, and in which table the same is rated. } — f. 21. 997

50*l.* penalty on paper-makers, who shall fraudulently mark any ream or bundle of paper brought to the officer to be charged. } — f. 22. 998

Officers to stamp such as are justly marked. } — f. 23. 999

50*l.* penalty on obstructing officers in examining bundles, &c. } — f. 24. 1000

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Paper-makers to keep such paper, &c. as has not been charged and marked, separate from all other stock which has been charged, &c. by the officer, on penalty of 20l. for each offence.	21 G. 3. 999 c. 24. f. 25.
50l. penalty on fraudulently concealing paper, &c. or any materials for making the same, and the paper, &c. so found concealed, shall be forfeited.	— f. 26.
The whole stock in trade of paper-makers to be liable to all debts and duties on paper, &c. made by them.	— f. 27.
Commissioners to provide stamps for stamping such paper for which the duty is paid.	— f. 28. 1000
All paper, at the end of two months from the commencement of this act, that shall be removed from one place to another without a proper stamp, shall be forfeited.	— f. 30.
500l. penalty on counterfeiting any stamp made in pursuance of this act, or selling any paper marked with a counterfeit stamp.	— f. 31. 1002
Paper may be exported. See p. 94, and 96, for goods exported, &c.	— f. 32.
50l. penalty on persons molesting officers in executing this act.	— f. 37. 1004
All the powers granted by former acts, for levying, collecting, &c. the duties of excise, &c. shall be practised in managing and collecting the duties granted by this act.	— f. 37.
A drawback to be allowed the Universities of Oxford and Cambridge.	— f. 40. 1005
Pasteboard made of paper which has paid the duty, not to be charged again.	— f. 42. 1007
Forty-eight hours notice to be given to the proper officer, &c. before the removing of paper from one mill to another, in order to be sized.	24 G. 3. 276 c. 18. f. 5.
Additional duties imposed by this act, on paper imported.	— f. 6.

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The powers for levying and recovering the duties by 21 G. 3. is extended to this act.	24 G. 3. c. 18. f. 6.
10 Ann c. 19. is repealed; and from 1st Sept. 1736, entries to be made every fortnight, of all paper printed, painted, or stained, on penalty of 50l.	26 G. 3. c. 78. f. 1. & 2.
Duties to be paid within a fortnight after such entries made, on penalty of forfeiting double the duties.	— f. 3. 9
If goods are delivered before the duties are paid, double their value to be forfeited.	— f. 3. 10
From 1st Sept. 1786, if paper be begun to be stained, &c. before measured and marked, to be forfeited, and 20l. penalty incurred for every piece.	— f. 5. 14
After 1st Jan. 1787, every single sheet found in the possession of a dealer to be deemed to have been stained after 1st Sept. 1786, and seizable if not stamped.	— f. 6. 18
After 1st Jan. 1787, no drawback to be allowed on paper stained before 1st Sept. 1786, unless duly stamped.	— f. 7. 18
Pieces cut for samples, must be marked by the officer on every sample.	— f. 8. 19
Duties to be charged, &c. as soon as paper is stained; and stamped or sealed at both ends, to denote the duties have been charged thereon; every piece of paper removed before stamped shall be forfeited, and 50l.	— f. 9. 20
Officers to charge the duties for paper missing.	— f. 10. 22
Paper not charged with the duties, to be kept separate, on penalty of 50l.	— f. 11. 23
Persons fraudulently concealing paper, to forfeit 100l.	— f. 12. 24
Commissioners to provide proper marks, &c. and the officers in using them to do the least possible damage to the paper.	— f. 13. 25

100l. penalty for forging any frame, number, or mark; and if any person whatsoever shall at any time counterfeit or forge any stamp or seal, shall suffer death as in cases of felony; and if any person shall at any time sell any stained, &c. paper, with a counterfeit stamp thereon, knowing the same to be so, shall forfeit 100l. } 26 G. 3. c. 18. f. 13. 26

50l. penalty on persons obliterating marks, &c. } — f. 14. 27

Persons affixing marks already used, to forfeit 50l. and the paper. } — f. 15. 28

Persons keeping paper in any place of which notice has not been given to the officer, to forfeit 50l. and the paper. } — f. 16. 29

Warrants may be granted to search for paper, suspected not to be duly stamped, which may be seized; but no remnant of a piece of less length than the frame mark to be forfeited, for not having stamps at both ends. Persons obstructing officers, &c. forfeit 50l. } — f. 17. 31

Paper not having the frame mark, or being marked at one end only, &c. to be forfeited, and also 50l. } — f. 18. 34

Paper exported. } — f. 19. 35

Also, see Exportation, p. 94. and 96, &c.

In lieu of the duty imposed on non-enumerated paper by 27 G. 3. c. 13. there is to be paid as follows: for every sort not above the largest size of the nearest of the same kind enumerated in the table, the duty of the paper nearest above in size and value to such sort; and for every sort above the largest size of the nearest of the same kind and weight, a duty in proportion to its size. } 27 G. 3. c. 31. f. 29. 57

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PRINTED SILKS AND LINENS.

		Page
Calicoes, linens, and fustians, dyed throughout of one colour, and stuffs, whereof the greatest part in value shall be woollen, excepted.	10 Ann. c. 19. f. 69. 12 Ann. c. 9. f. 6.	100 165
Calicoes, printed, painted, or stained, to pay as yard broad, if within, or not exceeding $\frac{1}{8}$ thereof.	10 Ann. c. 19. f. 99.	138
Printers, painters, or stainers of silks, linens, calicoes, or stuffs, are, before beginning, to give notice in writing, at the next office, of their names, abode, and rooms or places for working, as well as for drying such goods, or forfeit 30l.	— f. 71.	104
Persons printing, &c. at any other than their usual place of residence, are, before beginning, to make a particular entry of all the goods they intend to print, &c. and pay the duties; on pain of forfeiting the goods printed, &c. without such entry and payment being made, and 50l.	1 G. 1. c. 36. f. 21.	202
Officer may at all times, (if by night in the presence of a peace-officer) enter their houses, workhouses, &c. to take account of silks, &c.	10 Ann. c. 19. f. 75.	109
— May take account of silks, &c. not printed; and upon missing any, to charge the duty for them.	— f. 77.	112
Obstructing an officer in the execution of the powers given him by this act, 20l. penalty.	— f. 78.	113
Every printer, &c. must once in six weeks make an entry on oath at the next office, of all the kinds and quantities printed, &c. in that time, under penalty of 50l.—If the printer, &c. be not the owner of the goods, he must specify the name and place of abode of the true owner in such entry.	— f. 72.	106

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—Not obliged to go farther than the next market town to make such entries.	10 Ann. c. 19. f. 73.	Page 108
—To pay off the duties in six weeks after entry, of forfeit double; and after default cannot deliver out any goods, on pain of forfeiting double the value thereof.	—f. 74.	108
Silks, &c. that have not been taken an account of by the officer, to be kept separate from those which have, on pain of forfeiting 5l.	—f. 81.	115
Removing silks, &c. before the officer has taken an account thereof, and each piece be marked, 20l. penalty; and the goods so removed found in the possession of the dealer, are forfeited, and may be seized.	—f. 79.	113
Whereas an act granted 24 G. 3. c. 40. imposing a duty on linens printed, painted, stained or dyed, and on licences for bleaching or dying the same, &c. is repealed by	25 G. 3. c. 72.	1507
And other duties granted in lieu thereof. See duties granted by this act, and the consolidated act, p. 17, &c.	—f. 2.	1508
Duties on linens, &c. to be collected and recovered in the same manner as those imposed by 10 Ann. c. 19. 12 Ann. c. 9. and 14 G. 3 c. 72. &c.	—f. 4.	1512
On or before 1st Aug. 1785, stamps to be distributed by the commissioners for managing the duties on linens, &c.	—f. 5.	1513
Provisions of former acts, for raising the duties hereby enlarged, extended to this act.	—f. 6.	
50l. penalty on printing linens, &c. without leaving notice thereof at the next office of excise.	—f. 7.	
200l. penalty on persons obstructing officers in the execution of their duty.	—f. 8.	1514
20l. penalty on printing, &c. before the commodity has been measured and marked by the excise officer.	—f. 9.	

PRINTED SILKS AND LINENS. 155

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50l. penalty on removing commodities before they are stamped by proper officers ;	25 G. 3. c. 72. f. 16. 1514
And duly marked at both ends with a stamp or seal, denoting the duty being charged as this act directs ; and if any such commodities be found in the possession of any draper, or other trader or dealer therein, or of any person for the use of such draper, trader, or dealer, for sale, they shall be forfeited, and may be seized by any officer of excise.	— f. 10. 1515
50l. penalty on defacing the frame mark.	— f. 11. 1516
50l. penalty for not keeping commodities surveyed separate from those not surveyed.	— f. 12. 1517
50l. penalty on concealing commodities with intent to evade the duties.	— f. 13. 1518
50l. penalty on keeping commodities in any place whereof no notice shall have been given to the officer.	— f. 14. 1519
Utensils liable to duties in arrears, and penalties and forfeitures.	— f. 15. 1520
Duties to be under the management of the commissioners of excise.	— f. 16. 1521
On or before 1st Aug. 1785, commissioners to provide frame marks to denote the measure, and stamps to denote the duties.	— f. 17. 1522
Persons fraudulently counterfeiting the stamps to suffer death as felons ;—100l. penalty on persons selling commodities with a counterfeit stamp.	— f. 18. 1523
If stuffs are suspected to be in the custody of a draper, &c. untamped, the commissioners, &c. may issue their warrants to search for the same, and if found are forfeited.	— f. 19. 1524
Cotton stuffs not having three blue threads in each selvage, to be deemed foreign calicoes.	— f. 20. 1525

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By an act of 14 G. 3. c. 72. how such stuffs are to be stamped, 200l. penalty on drapers, &c. having in their possession such foreign calicoes unstamped, &c. or stuffs called British manufactory without the blue threads in the selvages.

25 G. 3.
c. 72. f. 19.

Every piece or remnant of a piece of any foreign muslins or calicoes shall, before the same are presented to the officer appointed to take an account thereof, mark the same at both ends with a frame or mark, containing in words at length his name and place of abode, and also the name of the goods which they are commonly called or known by, on pain of forfeiting the said goods, and the sum of 10l. (except those that are dyed throughout of one colour only) without being so marked.

Name and place of abode of the owner, and name and quality of the goods, to be marked on stuffs liable to the duty of 1 $\frac{1}{2}$ d. per yard;

— f. 21. 1521

And the ready money price to be marked on goods called British manufactory, before presented to the excise officer.

Owner to deliver to the printer, &c. with the stuffs, &c. an account of the number, quality, and value of the pieces delivered, which is to be given to the excise officer before printing, &c.

1522

20l. penalty on neglect of the above-mentioned regulations.

20l. penalty on marking stuffs at a price less than the real value, and such stuffs to be forfeited.

Frame marks unavoidably defaced may be renewed upon notice being given to the excise officer.

— f. 22. 1523

PRINTED SILKS AND LINENS. 157

100l. penalty on counterfeiting the frame mark.	} — f. 23.	1523
Provisions of this act shall extend to the duties imposed upon silks, &c. by 10 Anne c. 19. 12 Anne c. 9. and 14 G. 3. c. 72.	} — f. 24.	
A drawback of the duties paid under the act of last session on goods charged with new duties, to be obtained upon application in the manner herein prescribed.	} — f. 25.	1524
Persons applying for an allowance of duties paid under former act, to give previous notice to the collector or supervisor of excise. Oath to be made of the duties having been paid. Commissioners, &c. authorised to administer the oath, and to order repayment of the duties.	} — f. 26.	1525
Persons who have paid, or have bought of those who have paid, the duties, may export linens, &c. to foreign parts.—See Exports, p. 94.	} — f. 27.	1526
All the powers, penalties, &c. contained 12 Car. 2. c. 24. or any other law relating to excise duties, for collecting and recovering the duties thereby granted, shall be applied in executing this act.	} — f. 33.	1530
Penalties and forfeitures, how to be recovered and applied.	} — f. 34.	1531
From 1st August, 1785, the old duties on stuffs, &c. imported to cease, and the following to take place in lieu thereof.—See the act.	} — f. 35.	1531
For LICENCES, see p. 121.		
Marks, to know what stuffs are manufactured in Britain, to be wove in the warp, &c. See act of	24 G. 3. c. 72.	

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If any question shall arise, whether any of the said new-manufactured stuffs, wholly made of cotton, have been manufactured in Great Britain, the proof of their having been manufactured in Great Britain shall lie upon the owner or owners of such stuffs, and not upon the prosecutor.

24 G. 3. 1551
c. 72.

For Silks and Stuffs exported, see p. 97, and 98.

PROSECUTIONS.

		Page
Forfeitures and Offences within the limits of the head-office in London, to be heard and determined by the major part * of the commissioners of excise, and in case of appeal by the commissioners of appeals.	12 Car. 2. c. 23. f. 31.	17
* By three Commissioners.	1 G. 2. c. 16. f. 4.	564
—In all other places, by two neighbouring justices. If justices refuse or neglect for 14 days, the sub-commissioners may hear and determine; from whose judgment the party aggrieved may appeal to the next quarter sessions.	12 Car. 2. c. 23. f. 31.	18
Justices of the peace, or chief magistrates in the several counties, cities, divisions, and places within England and Wales, to meet monthly (or oftener if occasion) to hear excise matters.	15 Car. 2. c. 11. f. 24.	77
Appeals and complaints to be heard and determined in the county where they shall arise, and not elsewhere.	—f. 22.	76
Information or indictment for an assault upon officers of the customs or excise, may be tried in any county in England, in the same manner as if the offence had been committed therein.	9 G. 2. c. 35. f. 26.	692
Offences made felony by any act relating to the customs, or excise, may be tried in any county.	19 G. 2. c. 34. f. 5.	15
The commissioners, or justices in whose jurisdiction the offender shall be found, may hear offences, &c. in the same manner as if committed within their respective jurisdictions.	18 G. 2. c. 26. f. 13. & 5 G. 3. c. 43. f. 11.	30 47
Informations and proceedings relating to the excise must be entered and enrolled in English.	6 G. 1. c. 21. f. 23.	417

No information to be filed in the courts at Westminster for the recovery of any penalty inflicted by the laws of excise, but in the name of his Majesty's attorney-general, or some officer of the revenue.	12 G. 1. c. 28. f. 28.	Page 536
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Commissioners, or justices, upon any complaint or information, to summon the offender; and upon his appearance, or contempt, to examine the fact; and proof being made thereof, either by voluntary confession, or the oath of a credible witness, to give judgment, and issue their warrant for levying the fine, &c. See Warrants.	12 Car. 2. c. 23. f. 31.	19
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Forfeitures and penalties for offences against this act may be mitigated, but not below double the duty, besides costs, which are to be allowed by the justices.	— f. 32.	20
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All fines, penalties, and forfeitures, imposed by these, or any other acts relating to the excise, or other duties under the management of commissioners of excise, may be sued for, levied, recovered, or mitigated as by any law of excise, or by action of debt, bill, plaint, or information, in any of the courts of record at Westminster. One moiety of every such fine, penalty, or forfeiture, to be to his Majesty, the other to the informer.	18 G. 2. c. 26. f. 14. & 24 G. 2. c. 40. f. 29.	31 55
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—And by the following acts.

33 Geo. 2. c. 7. f. 5. p. 9. The annual act. And 3 Geo. 3. c. 13. f. 2. p. 11. relating to Malt.—1 Geo. 3. c. 7. f. 9. p. 12. and 2 Geo. 3. c. 14. f. 5. p. 12. relating to Beer and Ale.—33 Geo. 2. c. 9. f. 19. p. 53. and 2 Geo. 3. c. 5. f. 24. p. 64. relating to Distillers.—33 Geo. 2. c. 28. f. 15. p. 32. relating to Spirituous Liquors.—6 Geo. 3. c. 14. f. 19. p. 32. relating to Cyder.—5 Geo. 2. c. 43. f. 24. p. 69. relating to Soap, Hides, Coffee, &c.

* Penalty for retailing spirituous liquors without licence can't be mitigated below 5l.	24 G. 2. c. 40. f. 7.	18
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PROSECUTIONS.

161

The penalties of 9 Ann. and the powers of adjudging and mitigating thereof, to be applied for the recovering, &c. the duty on seal skins.	9 G. 3. c. 39.	12
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For the manner of recovering and mitigating penalties on account of plate licences, See PLATE LICENCES.		
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SUMMONS.

Commissioners, or justices, may summon any person, other than the party accused, to give evidence: refusing to appear, or on appearance to give evidence, 10l. penalty.	7 & 8 W. 3. c. 30. f. 24.	161
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A summons left at the house, workhouse, shop, cellar, &c. or at the usual place of the person's residence, directed to him by his real, or assumed name, deemed a legal one.	32 G. 2. c. 17. f. 1, & 2.	6
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WARRANTS.

Commissioners, or justices, to issue their warrants for levying fines, &c. on the goods, &c. of offenders, which are to be sold, if not redeemed within fourteen days.	12 Car. 2. c. 23. f. 31.	20
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Justices to limit in their warrants of distress the time for sale, to be not more than eight, nor less than four days.	27 G. 2. c. 20. f. 1.	4
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For want of sufficient distress, the offender to be imprisoned till satisfaction made.	12 Car. 2. c. 23. f. 31.	20
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Commissioners, or justices, within whose jurisdiction the offender shall be found, upon producing the return of the warrant that there is not sufficient distress, may commit him to the next county goal.	18 G. 2. c. 26. f. 13. & 5 G. 3. c. 43. f. 11.	30 47
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Officer may deduct the reasonable charges of making, keeping, and selling the distress, out of the money arising by sale thereof: the overplus to be returned to the owner.	27 G. 2. c. 20. f. 2.	5
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Persons taken by *capias* issued out of any of the courts at Westminster, and being in prison for want of bail on any information relating to the customs, excise, or salt duties; not pleading in one term, judgment to be entered by default, and execution awarded not only against the person but effects.

12 G. 1. c. 28. f. 27. 531

Taverns, or alehouse-keepers, &c. knowingly harbouring persons against whom process of arrest has issued for offences against the customs or excise, and the sheriff has returned that they are not to be found; or persons who have been in prison for such offences and have escaped; or who having been convicted, shall fly from justice; forfeit 100*l.* and are incapable of having a licence for the future.

9 G. 2. c. 35. f. 38. 700

But not to suffer such penalty, &c. unless notice shall have been given six days before in two successive Gazettes, and also by writing fixed to the parish church door, of the person's having absconded.

— f. 31. 702

Sheriffs, &c. to whom process shall be directed, on request of any known solicitor for the customs, or excise, in writing, on the back of the process, are to grant special warrants for apprehending offenders, or in default, are liable to the same fines, &c. as for neglecting to execute the like process in the common method.

— f. 32. 703

Sheriffs, &c. granting such special warrants, are indemnified from escapes till offenders are committed to the proper prison, or tendered to the gaoler.

— f. 33. 706

Judges are not restrained from bailing persons committed for felony, and not convicted or attainted thereof.

9 G. 2. c. 35. f. 38. 715
&
19 G. 2. c. 34. f. 12. 26

APPEALS.

Persons may appeal from the judgment of the sub-commissioners to the next quarter sessions.

12 Car. 2. c. 23. f. 31. 19

PROSECUTIONS.

163

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—May appeal from the judgment of the justices to the next quarter sessions, in cases relating to the malt duties. See MALT. } 12 Ann. c. 2. f. 37. 44

No appeal to be admitted till the appellant shall have deposited the single duty, and given security for the penalty adjudged: if the original judgment should be reversed, the appellant to have double costs; but if affirmed, to pay the like costs to the commissioners. } 15 Car. 2. c. 11. f. 19. 74

Appeals within the limits of the chief office to be brought in two months; in other places within four months after first judgment. } — f. 26. 78

Appeals to the quarter sessions relating to the duties on malt and hides to be heard on the merits; and defects of form to be rectified, by order of the justices. } 6 G. 1. c. 21. f. 10. 76

Right of appealing confirmed; viz. in the Excise duties, from the commissioners of excise to those of appeals; and from the justices to the next quarter sessions, in cases relating to the duties on MALT and HIDES. } 1 G. 2. c. 16. f. 3. 562

General issue may be pleaded by persons sued for any thing done in pursuance of this, or any other act relating to the excise.— } 5 G. 3. c. 43. f. 25. 71

See the several Acts since.

No commissioner, farmer, common brewer, or inn-keeper, to act as a justice in excise matters. } 15 Car. 2. c. 11. f. 8. 61

No common brewer, inn-keeper, distiller, or dealer in spirituous liquors, or person interested in any of those trades, capable of acting as a justice in matters relating to distillers, spirituous liquors, or to the granting licences to the retailers thereof. } 24 G. 2. c. 40. f. 22. 45

See SEIZURES.

An officer in the presence of a constable, in the day time, may break open doors, as under, on the warrant of a justice of the peace for the levying of a forfeiture, in execution of a judgment, or conviction for is grounded on any statute, which gives the whole or any part of such forfeiture to the king, 2 Haw. 86.—Dalt. c. 160.

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R U N G O O D S.

Persons convicted of buying or receiving run goods, knowing them to be such, forfeit 20l.—For want of distress, to suffer three months imprisonment. } 8 G. I. c. 18. l. 10. 437

Persons concealing goods, prohibited, or liable to duty, forfeit the goods and treble the value: value to be taken at the price the best goods of the sort bear in London. } 11 G. I. c. 30. f. 16, & 17. 498

Goods run, or pretended to be so, may be seized by the party to whom offered for sale, or by the officers of the customs or excise—if only liable to the customs or import duties, they are to be lodged in a warehouse belonging to the customs, or in some excise office, if the other be too distant: in case such goods are liable to any excise, or inland duties, they are to be lodged in some excise office, or other safe place, under the custody of an officer:—within the bills of mortality the goods are to be brought to such warehouse, &c. in twenty-four hours, in all other parts within forty-eight hours after seized. See SEIZURES. } — f. 18. 500

Persons offering such goods to sale forfeit also treble the value. } — f. 19. 503

Such goods may, in like manner, be seized by the officers, or by the seller, from the buyer, who forfeits treble the value:—the buyer and seller are not both to forfeit the treble value, but which ever first prosecutes shall be discharged therefrom. } — f. 20. 503

If a prosecution be not carried on for the forfeiture of the goods within a month, the person in whose custody the goods are lodged, may prosecute for the forfeiture thereof. } — f. 21. 504

See SEIZURES, where it is directed by whom brandy, and other foreign exciseable liquors may be seized. }

Tea, brandy, or other spirits, offered to sale without a permit, or by hawkers with one, may be seized by the person to whom offered, and carried to the next warehouse belonging to the excise or customs; and the person offering the same may be taken before a justice to be committed to prison, and prosecuted.—The person so seizing may prosecute, and is entitled to $\frac{1}{3}$ of the produce: if he desires it the commissioners are to advance 1s. per lb. for tea; or 1s. per gallon for brandy till sale, on certificate from the justice that the offender is committed to prison.

9 G. 2.

c. 35. s. 20.

678

Watermen, porters, &c. employed in carrying run goods, knowing them to be such, forfeit treble the value; and for want of distress are to be committed to the house of correction, for any time not exceeding three months.

—s. 22.

681

Five or more persons, passing with run goods within twenty miles of the coasts; or carrying offensive arms; being disguised when passing with such goods; or forcibly resisting officers in seizing, shall be deemed runners of foreign goods, and on conviction transported for seven years.

8 G. 1.

c. 18. s. 6.

432

An offender discovering two or more accomplices within two months, shall be acquitted, and receive 40l. for each, if the value of the goods recovered exceeds 50l.—And other person discovering an offender within three months, shall, on his conviction, receive 40l. besides any other reward he may be entitled to from the goods which shall be recovered thereby, or from the penalties of running them.

s. 7, & 8.

434

A justice, on oath, that three or more armed persons are assembled to assist in running goods, may grant a warrant to apprehend them, and commit them to the county goal: such persons, on conviction, are to suffer transportation for seven years.

9 G. 2.

c. 35. s. 10.

655

50l. reward for apprehending such offenders: and 50l. to persons maimed, or dangerously wounded, and to the executors of persons killed, in the endeavouring to apprehend them.

9 G. 2. 659
c. 35. f. 11.

An offender discovering two or more accomplices within three months, shall be acquitted of his offence, and have the reward of 50l. for each.

— f. 12. 662

If persons passing with prohibited goods, and armed, shall resist officers in searching and seizing, the officers and persons they shall take to their assistance may oppose force to force, and if they kill or wound any, may plead the general issue; and the justices before whom they are brought are to admit them to bail.

— f. 35. 710

Three or more armed persons assembled to be aiding in the illegal exportation of wool, or goods prohibited to be exported, or in running goods; in relanding goods exported on debenture, or in rescuing the same after seizure; in rescuing any person apprehended for felony by the laws of excise or customs, or in preventing the apprehending such person; or any person being disguised when passing with such goods; or obstructing an officer in seizing thereof; or dangerously wounding any officer in going on board, or when on board a ship on duty, shall be deemed guilty of felony, and suffer death without benefit of clergy.

19 G. 2. 5
c. 34. f. 1.

If goods coming coastwise shall be unshipped before cockpit delivered to the customer, &c. of the port, and warrant made out for the landing them, the value thereof shall be forfeited: and if foreign goods coming coastwise shall be landed without the presence of an officer of the customs, they are forfeited. See the remainder of this act.

8 G. 1. 453
c. 18. f. 18.

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Officers of the customs, or excise, (producing their deputation, if required) may go on board coasting vessels, and search for prohibited goods; and may stay on board all the time the vessels remain in port — Obstructing them therein, 100l. penalty.	9 G. 2. c. 35. f. 29.	698
Goods concealed in ships after masters report at the custom-house, are forfeited, and may be seized by any officer of the customs. Master, if privy to it, forfeits treble the value thereof.	— f. 27.	693
Any person offering a bribe to an officer of the customs, or excise, to connive at prohibited goods being run on shore, &c. whether the offer be accepted or not, shall forfeit 50l.	— f. 24.	689
Vessels from the Isle of Man with spirits, (except for ship's use, not exceeding two gallons for each man) or other prohibited goods, found at anchor in any port of Great Britain, or Ireland, or hovering within three leagues of the shore, are forfeited, together with such goods, and may be seized by any officer of the customs or excise.	5 G. 3. c. 39. f. 8.	15
Foreign goods taken in or put out of ships, within four leagues of the coasts of this kingdom, without payment of the duties, (unless in case of necessity, of which immediate notice must be given,) are forfeited: the vessel, into which such goods shall be taken, if not above 100 tons burthen, is also forfeited, and the master thereof, and all others assisting, forfeit treble the value. — The master of the vessel, out of which taken, also forfeits treble the value.	9 G. 2. c. 35. f. 23.	687
Boats made to row with more than four oars, found on the water within the counties of Middlesex, Surry, Kent, or Essex, on the river Thames; or within the ports of London, Sandwich, or Ipswich, are forfeited, and may be seized by the officers of the customs or excise: the owner, or person making use thereof, forfeits 40l.	8 G. 1. c. 18. f. 3.	429

R U N G O O D S.

169

Barges, &c. belonging to the royal family, or to merchant ships, or such as are licensed by the admiralty, excepted.	8 G. 1. c. 48. f. 1.	Page 430
After 1st Aug. 1779, if any foreign spirituous liquors shall be imported from any part of Europe, in a vessel containing less than 60 gallons, the same shall be forfeited, with the ship, guns, &c. (excepting only for the use of the seamen then belonging to and on board.)	19 G. 3. c. 69.	3
After 1st Aug. 1779, when any tea, coffee, or other goods, are liable to forfeiture for being found on board any ship coming from foreign parts, at anchor, &c. or hovering on the coast; the said ship, if not above 200 tons, shall be forfeited, with her guns, &c.		5
Act of 8 G. 1. so far as it relates to boats, barges, &c. built to row with more than four oars, within the counties therein mentioned, shall be extended to boats, &c. built to row with more than six oars, in any part of Great-Britain.		6
This act not to extend to commanders of his Majesty's ships, or transport vessels, &c.		10
Nor to tow-boats in the port of Bristol.		11
Ships and boats forfeited by this act, may be seized by any officer of customs or excise.		11
When any ships shall be seized as are not fit for his Majesty's service, their hulls may be broken up and sold.		12
In what cases writs of delivery may be granted out of the Exchequer for such ships, &c.		13
300l. penalty on the master of any ship coming from abroad, having more than 100lbs. of tea on board, (not being an East-India ship,) or more than 100 gallons of foreign spirits (besides two gallons for each seaman on board) being in casks under sixty gallons.		14

Officers of customs or excise may arrest such masters, &c. and carry them before one justice of the peace, and shall be obliged to enter into a recognizance, in the sum of 300l.

19 G. 3.
c. 69.

Page

15

And whereas it has been found by experience, that the single recognizance of the person as above is ineffectual to answer the good purposes intended, it is enacted by 26 G. 3. c. 77. s. 9, page 34. that such masters enter into such a recognizance with one sufficient security, to be approved of by such justices, in the sum of 300l.

16

After 1st Aug. 1779, officers of customs or excise, and their assistants, may arrest all persons found aiding in unshipping uncustomed or prohibited goods, and carry them before a justice, who may commit them.

17

Two or more persons travelling together armed, or in disguise, with any horse or carriage laden with more than six pounds of tea, or five gallons of foreign spirits, without a permit, may be arrested by any officer of customs or excise, and carried before a justice, who may commit them.

18

Any person, after 1st Aug. 1779, who shall obstruct any officer of customs or excise, in seizing uncustomed or prohibited goods, or shall attempt to rescue the same, or shall damage any cask, &c. in which such goods shall be contained, may be arrested by the officers, &c. and carried before a justice, who may commit the offender; officers to enter into recognizance to prosecute.

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22

Charges of prosecution to be paid by the receiver-general of customs or excise.

23

Persons committed as aforesaid, to be tried by the quarter sessions.

23

Who on conviction, shall commit the offender to hard labour in the house of correction of the county, &c.

24

But if such convict shall be deemed a proper person to serve his Majesty by land or sea, the justices shall deliver him over to proper officer. } 19 G. 3. 25
c. 69.

If justices, at the time of convicting any such offender, shall not be attended by a proper officer, they may adjourn, and give notice thereof to an officer, who shall attend in person, or by deputy. } 26

Justices may levy a fine not exceeding 10l. upon gaoler, &c. for suffering an escape; or on parish officers for making default in execution of warrants, &c. } 27

Regulations (respecting offenders) to serve, &c. in the army, &c. continued on } 28

The acts of 19, 26, and 32, of G. 2. and 4, 11, and 18, of G. 3. All the rules, penalties, and rewards in the above acts contained, relative to the surrender, and harbouring, &c. of the offenders therein mentioned, are continued by the several acts made for continuing the said act. } 42

Claimers of goods seized to prove payment of the duties, and not the person who seized the same. } 23 G. 3. 71
c. 70. f. 35.

Persons obstructing officers in executing this act, to forfeit 100l. } — f. 36. 72

If any vessel shall be found at anchor, or hovering on the coast, (unless by distress of weather) having on board any foreign spirits in a cask which shall not contain sixty gallons, or any wine in casks, &c. (provided such ship or vessel having wine on board shall not exceed sixty tons burthen) or having on board six pounds of tea, or twenty pounds of coffee, or any goods whatsoever, liable to forfeiture, such vessel, with its cargo, shall be forfeited. } 24 G. 3. 6
c. 47. f. 1.

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In any suit for forfeiture, evidence may be received to show, from the small quantity of the goods, &c. that they were on board with the privity of the owner or master; and on proof thereof, such vessel shall not be forfeited, if of more than 100 tons burthen.	24 G. 3. c. 47. s. 2. 7
But the goods found on board such ship to be forfeited, &c. and treble the value thereof, by the person in whose charge the goods shall be found.	— f. 3. 9
Certain vessels herein described, to be forfeited.	— f. 4. 9
Not to prevent any vessel from having on board necessary arms.	— f. 5. 10
Not to extend to vessels which may arrive from Russia, before 1st Dec. 1784.	— f. 6. 10
Other vessels to which this act shall not extend.	— f. 7. 11
No fee to be taken for licences.	— f. 8. 13
Owners of licenced vessels to bring their licences to the proper officer at the port of exportation, &c.	— f. 9. 13
Particulars to be specified in the licence.	
Owners to give security to his Majesty, that the ship shall not be employed in the importation or landing of tea, or foreign spirits, or any prohibited goods, &c.	— f. 10. 15
From 1st Oct. 1784, if any person shall maliciously shoot at any ship belonging to the navy, &c. or shoot at, or dangerously wound any officer of the navy, customs, or excise, when acting in the execution of his duty, he shall suffer death as a felon.	— f. 11. 16
If any person be charged with any offence made felony by this act, before a justice, or judge of the court of King's bench, if in England, or before one of the Lords of justiciary, &c. if in Scotland, by information of one credible person upon oath; such justice or judge shall certify and return	18

such information to one of the Secretaries of State, to be laid before his Majesty in council, who may order the offender to surrender himself to such judge or justice, or lord of justiciary, &c. who shall commit him. Order in council to be published in the Gazette, and transmitted to the Sheriffs, &c. who shall proclaim the same in two market-towns. Offenders not surrendering themselves, to suffer death as felons, &c. Court of King's Bench, &c. to award execution against such offenders in like manner as if they had been convicted in the said court, &c.

24 G. 3.
c. 47. f. 12.

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Any person harbouting such offenders after the time appointed for their surrender, and being prosecuted within a year after, shall on conviction be guilty of felony, and be transported for seven years.

— f. 13.

25

Not to prevent any judge, justice, &c. from apprehending such offenders by the ordinary course of law. See 19 G. 3. c. 34.

— f. 14.

27

Persons obstructing officers of the navy, &c. in the execution of their office, may be carried before a justice, who may commit them. See 19 G. 3. c. 74. & 19 G. 3. c. 69.

— f. 15.

28

Persons taken before a justice for a misdemeanor, not to be admitted to bail, without entering into a recognizance, with two sufficient sureties, in the sum of 200l. and the sureties in 100l. each.

— f. 19.

34

Officers and seamen wounded in the service of the customs and excise, to be provided for, &c.

— f. 21.

36

Commissioners of customs to reward officers who take offenders against this act.

— f. 22.

37

If suspected vessels shall not bring to when chased by any cutter in the service of the navy, having the proper pendant hoisted, &c. the commander may shoot into them, and if he be prosecuted in consequence thereof, he and his aiders shall be admitted to bail.

— f. 23.

38

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Vessels not in the service of the navy, or customs or excise, not to hoist such pendant, on penalty of 500l. } 24 G. 3. c. 47. f. 24.	40
From 1st Oct. 1784, the penalties and restrictions in an act of 8 G. 1. and in 19 G. 3. c. 69. relating to certain boats, &c. extended to other boats, &c. } — f. 25.	41
Masters of vessels arriving at any port, &c. in this kingdom, or going outwards in ballast, shall make a true report of their vessels, and answer questions relative to the voyage, &c. put to them by the proper officer, on penalty of 100l. } — f. 26.	42
Wine imported in any vessel not exceeding sixty tons burthen, shall be forfeited, as also the vessel. } — f. 27.	44
Goods reported, contents unknown, may be opened, &c. and if any prohibited goods are contained therein, they shall be forfeited, &c. } — f. 28.	45
Officers of customs to have the like power to seize tea and spirits removing without permits, as the officers of excise. } — f. 29.	48
Seizures of horses, boats, &c. for removing of customable goods, &c. shall be determined by two justices. } — f. 30.	49
Part of act 21 G. 3. c. 55. repealed, respecting seizures of tea, &c. to be sent to London or Edinburgh to be sold. Commissioners to cause condemned tea, &c. to be publickly sold at such places as they shall think proper. } — f. 31.	52
Officers making any collusive seizure, or agreeing not to seize any ship or goods, or taking any bribe, shall forfeit 500l. and be incapacitated; and every person giving or offering such bribe, shall forfeit 500l. } — f. 32.	53
Vessels and goods forfeited by this act, or by 19 G. 3. c. 69. may be seized by any officer of customs or excise. See 3 G. 3. c. 22. } — f. 33.	55

RUN GOODS.

175

Condemned vessels, if fit for his Majesty's service, may be sold to the officers appointed by the Admiralty, &c.	24 G. 3. c. 47. f. 34.	Page 56
By 23 G. 3. c. 70. divers regulations are made for the more effectual preventing vexatious suits against the officers of excise; and by this act, to be extended to officers of the customs. See p. 144.	— f. 35.	57
Penalties and forfeitures how to be recovered and applied.—See the remainder of this act, &c.	— f. 38.	65
24 G. 3. c. 27. recited, &c. see p. 171.		
From 1st June, 1787, any cutter, &c. belonging to his Majesty's subjects, found within four leagues of the coast, whose bowsprit exceeds two thirds of the vessel in length, to be forfeited.	27 G. 3. c. 32. f. 1.	804
Names of boats belonging to such vessels to be painted on their sterns, &c. on penalty of being forfeited.	— f. 2.	805
Boats not belonging to vessels to have their names, &c. painted on their sterns, on penalty of being forfeited, if found within four leagues of the coast.	— f. 3.	805
Act not to extend to any vessel in the service of his Majesty's navy, &c.	— f. 4.	806
If vessels, having a licence from the Admiralty, should be found out of the limits thereof, they may be seized.	— f. 5.	806
Unless it be made appear that they were driven thereout by distress of weather.	— f. 6.	807
Licences to be produced to officers of the revenue who shall board such vessels within four leagues of the coast, otherwise the vessel may be seized.	— f. 7.	807
Vessels seized may be disposed of agreeable to act of 24 G. 3. c. 47.	— f. 7.	808

S E I Z U R E S.

		Page
Spirits, as well foreign as British, and other foreign exciseable liquors forfeited, may be seized, together with the packages containing the same, by the officers of excise or customs, or other persons authorised by warrant from the treasury, or special commission from the king, but by none else.	8 G. 1. c. 18. f. 24.	454
Carriages and horses made use of in removing, or conveying away such liquors, may be also seized by the officers of excise.	9 G. 3. c. 6.	8
Officers of excise may go on board ships, and may search for and seize exciseable liquors, also coffee, &c. in the same manner as officers of the customs:—and may seize such goods found unshipping, or unshipped before due entry made, and duties paid.	11 G. 1. c. 30. f. 1.	486
—May seize ships, or boats, &c. forfeited; which may be proceeded against, and after condemnation destroyed or used in the same manner as if seized by the officers of the customs. See <i>Spirituuous Liquors & Run Goods.</i>	33 G. 2. c. 9. f. 16.	48
N. B. By 8 G. 1. c. 18. f. 2, 3. p. 427. it is enacted, that the officers of the customs shall cause the hull of every such ship, also the boats, &c. to be burnt; and the tackle to be publicly sold to the best advantage.—But by 12 G. 1. c. 28. f. 14. the commissioners of the customs may cause them (instead of being burnt) to be used by their officers: the officer who seized the same being first paid his share.		
Obstructing an officer in seizing spirits or foreign exciseable liquors; rescuing, or attempting to rescue such goods after seized, or staving or damaging any cask containing the same, 40l. penalty.	8 G. 1. c. 18. f. 25.	455
Rescuing officers in seizing coffee, tea, cocoa nuts, or chocolate; rescuing or damaging such goods after seizure; 50l. penalty.	10 G. 1. c. 10. f. 40.	81

SEIZURES.

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Persons forcibly obstructing or wounding officers on board ships, to be transported for any time not exceeding seven years. } 9 G. 2. c. 35. s. 28. 695

Seizures of spirituous liquors (except for unlawful importation, exceeding sixty-three gallons) to be proceeded upon in a summary way: within the limits of the head office the commissioners, in other places two neighbouring justices, are to summon the person in whose custody the goods were found, and give judgment for the condemnation, and issue their warrant for the sale thereof. } 6 G. 1. c. 21. s. 20. 406

Their judgment not liable to appeal or removal by *Certiorari*.

Where any seizure of spirituous liquors shall be made, and no person claim the same within twenty days, if within the limits of the chief office, notice to be fixed on the Royal Exchange when the commissioners will hear the matter; in other places proclamation to be made at the next town, on the first market-day after the expiration of the twenty days, of the time and place the justices will hear it. } — s. 21. 410

All other seizures to be proceeded upon in the same manner as directed by this act for seizures of spirituous liquors. See PROSECUTIONS. } — s. 22. 416

Seizures of vessels of fifteen tons used in landing run goods, &c. also of carriages and horses used in conveying thereof, may be heard by two neighbouring justices in the same manner as seizures of spirituous liquors are directed to be heard by 6 Geo. 1. } 8 G. 1. c. 18. s. 16. 450

Justices of London and Westminster have the same power to hear such seizures, as the justices of any other county or place have. } — s. 17. 452

A justice may administer an oath to some person skilled in the nature of the goods, vessels, carriages, or horses, mentioned to have been seized in the information, to view the same, and make a return of the quantity, quality, and value thereof; which, after condemnation, are to be publicly sold to the best bidder, at such place and time as the commissioners shall think proper.

12 G. 1. 526
c. 28. f. 16.

Tea and coffee, after condemnation, to be brought to London, and publicly sold there.

— f. 1. 519

Commissioners to cause tea, &c. seized by any officer of customs, and condemned, to be publicly sold, at such places as they shall think proper, by

24 G. 3. 52
c. 47. f. 31.

The clause in an act of the last sessions, prohibiting the sale of condemned tea for home consumption, is repealed by

8 G. 3. 19

Foreign exciseable liquors to be publicly sold to the best bidder, at such places as the commissioners shall think proper.

12 G. 1. 519
c. 28. f. 1.

Foreign exciseable liquors seized for not being duly entered, &c. within thirty days (as required by 31 G. 2. see *Spirituous Liquors*) to be publicly sold for payment of the duties, and the overplus to go to the officer who seized the same; but if the produce of such sale shall but barely satisfy the duties, the commissioners are to reward the officer not exceeding 2s. per gallon.

8 G. 3. 15

Officers making seizures of tea, brandy, &c. and not seizing the vessels on board which they find such goods; or making seizures on shore, and not prosecuting the carriages, horses, &c. used in removing thereof, and discovering the persons concerned therein, so that they may be prosecuted, are to receive but a third of the net produce; the other two thirds to go to the crown.

5 G. 3. 67
c. 43. f. 23.

No custom-house officer, or other person, entitled to the reward for seizing, unless notice be given to the next officer, or supervisor of excise, within forty-eight hours after the seizure, who is to take account of the species and quantity: the goods are not to be removed without a permit, signed by such supervisor, or officer, on pain of being re-seized by any other officer of the customs, or by any officer of the excise.

12 G. 1.
c. 28. f. 6.

522

On trials of seizures, justices, &c. to proceed on the merits, without enquiring into the form of making the seizure.

9 G. 2.
c. 35. f. 34.

708

In disputes concerning foreign goods seized, proof of the payment of the duties, and the place from whence they were brought, &c. to lie on the owner.

12 G. 1.
c. 28. f. 8.

524

In informations on account of seizures of ships, or goods, tho' the verdict be found for the claimer, he is to have no costs, if the judge or court shall certify that there was probable cause of seizure.

19 G. 2.
c. 34. f. 16.

32

And in actions against persons for seizing them, though the verdict be for the plaintiff, if the judge or court shall certify probable cause of seizure, he is to have, besides his ship or goods, but 2d. damages, and no costs; or the defendant is not to be fined more than a shilling.

Upon entry of any claim, security to be given in 60l. for the payment of the costs occasioned by such claim.

3 G. 3.
c. 22. f. 8.

11

No writ of delivery for any ship, vessel, or boat, seized by virtue of any act relating to the customs, or excise, unless the officer delay proceeding to trial three terms; and then not without good security in double the value that the same shall be returned on condemnation.

— f. 7.

9

Goods not liable to forfeiture, found on board vessels seized for illegally importing goods into, or exporting them from the Isle of Man, or for having goods on board contrary to this act, are to be lodged in the King's warehouses till properly claimed; the officer not liable to any action for detaining them.

5 G. 3.

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18

c. 39. f. 10.

If no claim be made within twenty days, the goods to be advertised, and notice sent to the consignee, if known; if not claimed in six months after such notice, they are to be publicly sold, and the duties and charges paid thereout:—if such goods are perishable they may be sold forthwith.

f. 11, & 12.

20

See RUN GOODS.—And for the several laws whereby goods are liable to seizure, see the names of the respective kinds of goods, under their different heads, &c.

S O P E.

		Page
Sope-makers are not to set up, alter, or make use of any boiling-house, work-house, warehouse, &c. for making, or keeping sope, nor use any copper, kettle, fat, &c. without first giving notice thereof in writing at the next office, on pain of forfeiting 50l.	10 Ann. c. 19. s. 6.	13
Makers of hard sope to provide covers for their coppers, pans, &c. which are to be approved of by the supervisor: and the supervisor to provide locks and other fastenings to the covers, pipes, &c. at the expence of the makers. See 17 G. 3.	5 G. 3. c. 43. s. 2.	15
Making hard sope before such covers are provided; refusing to pay for the locks and other fastenings; or opening any copper, &c. before duly unlocked, 20l. penalty.		
Makers of hard sope to provide regular frames of two inches thickness throughout, and not exceeding forty-five inches in length, nor fifteen in breadth, which are, before used, to be entered at the next office, and marked, under penalty of 20l.	— s. 4.	20
—May take account of oil, tallow, ashes, and other materials in the custody of the makers, and on missing any, may charge so much sope as the same would reasonably have made, not exceeding 14 gallons of such ingredients (besides the lees) for a barrel of sope consisting of 256 lb.	10 Ann. c. 19. s. 14.	23
Obstructing an officer in the execution of the powers given him by this act, 20l. penalty.	— s. 15.	24
Concealing sope, or materials for making thereof, 20l. penalty.	— s. 18.	26
Sope and materials and utensils for making thereof, found in private workhouses, &c. are forfeited, and the value.	— s. 19.	27

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Maker concealing sope or materials, to defraud the duty, forfeits 500l. and the sope so concealed.	1 G. 1. c. 36. f. 14. 194
Officer, suspecting sope to be privately making, or concealed, may, (by making oath of the cause of his suspicion before a justice) have a special warrant authorizing him by day (or by night in the presence of a peace-officer) to search the places so suspected, and seize all the sope or materials found concealed: the person found privately making such sope, or in whose possession it shall be found concealed, unless he shall make it appear that the duty hath been paid, forfeits 100l.	5 G. 3. c. 43. f. 7. 26
Pipes, cocks, &c. not allowed.	
See 17 G. 3. and 24 G. 3. c. 48. f. 12.	
Soft sope, filled in any other casks than barrels, half barrels, firkins, or half firkins, is forfeited, and 5l.	12 Ann. c. 9. f. 19. 182
A barrel to contain 256lb. half barrel 128lb. a firkin 64lb. and a half firkin 32 lb. averdupoise wt. besides the tare of the cask.	10 Ann. c. 19. f. 8. 15
Officers to leave a copy of their charges with sope-makers, (if demanded) or forfeit 40s.	— f. 12. 21
Sope, materials, and utensils, in the custody of sope-makers, or any other persons in trust for them, are liable to duties in arrears and penalties.	— f. 20. 27
No allowance for hard sope returned, but in lieu thereof the maker to be allowed one pound in ten, as a compensation for waste and other losses.	5 G. 3. c. 43. f. 1. 14
Hard sope after framed not to be returned into the copper, without being charged afresh.	— f. 5. 23

Sope used in Woollen Manufactures.

One third of the duty imposed by this act to be allowed for sope used in woollen manufactures, upon the affidavit of the master, or chief workman, before the collector or supervisor: if before the supervisor only, he is to sign a certificate to the collector: the collector not having money in his hands sufficient from the sope duties, the commissioners are, on his certificate thereof, to cause it to be paid.

10 Ann. 41
c. 19. s. 29.

The whole duty imposed by this act to be repaid for sope used in woollen manufactures, or in whitening new linen in the piece, on affidavit as for the old duty.

12 Ann. 176
c. 9. s. 16.

Such affidavits need not be on stamped paper. No fee to be demanded, &c. from the manufacturers for making such allowances (except 4d. for writing the affidavit,) on pain of forfeiting treble damages to the party aggrieved.

10 Ann. 45
c. 19. s. 30.
12 Ann. 179
c. 9. s. 17.

Persons making false affidavit, forfeit for the first offence treble the allowances: if they offend again they are to suffer as for perjury.

10 Ann. 46
c. 19. s. 31.
12 Ann. 181
c. 9. s. 18.

No person residing within the limits of the head office of excise in London, shall make any sope, unless he occupy a tenement of 10l. per ann. and pay parish rates; nor in any other part of the kingdom, unless he pay to church and poor: persons not so qualified, shall be deemed to be persons making sope without entry.

17 G. 3. 6
c. 52.

Every sope-maker shall make entry every week in writing, of all the sope made by them within the week respectively, at the next excise office, on penalty of 50l.

12

Entries to be made on oath or affirmation, and pay the duties within a week after entry, or forfeit double duty; and on default of payment, shall not sell, deliver, or carry out any soap, until he hath paid

14

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off his duty as aforesaid, on pain to forfeit double the value of such sope so delivered or carried out.	15
The furnace door of every copper, &c. used for making of sope, shall be fastened by the officers as soon as the fire is damped.	15
50l. penalty on refusing to pay for locks and other fastenings, or hindering officers from fixing the same.	17
Sope-makers who want to have their furnace door unlocked, shall give twelve hours notice to the officer within the limits, and twenty-four hours notice without the limits of the chief office; and if by any means, art, or device whatsoever, such doors shall have been unlocked or opened, (except by the officer) or shall wilfully damage or hurt any such lock or fastenings, shall forfeit 100l. See 24 G. 3. c. 48. s. 9. p. 20.	18
Surveyor or supervisor may, between five in the morning and eleven in the evening, enter any soap-maker's workhouse and unlock and examine the coppers, &c.	19
Any sope-maker refusing such officer's entrance, or obstructing his examination, shall forfeit 100l.	20
200l. penalty for any sope-maker for having a private pipe to convey any sope from his copper or pan, &c.	21
Officers may in the day-time, in presence of a constable, break up the ground in any sope-house, &c. to search for private conveyances, and destroy the same; if no such conveyance shall be found, then the officer shall make good the ground; if any person or persons shall obstruct or hinder any officer in searching for such pipes, shall forfeit 100l.	24
Sope-makers may use pipes above ground. —Repealed by 24 G. 3. c. 48. s. 8.	24

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Sope-makers, every lunar month, shall cleanse all their coppers, &c. used in making of sope, after giving three days notice to the officer: officer to examine the same, and if he find any hole not before known, the owner shall be liable to the penalties for concealing of sope.	17 G. 3. c. 52. 25 26
If any sope-maker shall neglect to cleanse his copper, &c. or to give notice as aforesaid, or shall obstruct any officer in searching the same, shall forfeit 50l.	27 28
From 5th July, 1782, the following additional duties shall be paid for all sope made in Great Britain, viz. for all hard cake sope, or ball sope, three farthings per pound; soft sope one farthing per pound; to be paid by the makers.	22 G. 3. c. 68. f. 13. 38
The additional duties to be repaid for all such sope used in certain manufactures. See 12 Anne, and 23 G. 3. c. 77.	— f. 14. 40
The additional duties on sope shall be levied and paid as the former duties.—For Duties on sope by the consolidated act, see p. 17.	— f. 15. 42
From 20th Sept. 1784, officers may, by day or by night, enter the house, boiling-house, &c. of any sope-maker, and take an account of the sope made, and also of the materials for making thereof, without waiting for the presence of a constable or peace officer.	24 G. 3. c. 48. f. 7. 15
No sope-maker to have any conveyance to or from any copper or pan, except one moveable pump; nor any cock or hole in the side or curb, &c. of his boiler, nor use any syphon, but shall take out all lees, sope, &c. contained in the said copper, &c. by a pump or ladle only, on penalty of 500l.—It shall be lawful to have in the cover of the copper small holes, not exceeding one eighth of an inch in diameter, for the steam to escape through.	— f. 8. 17 18

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The cover, furnace, and ash-hole doors, to every copper or pan used by the makers of hard sope, to be kept locked and sealed down by the officers, except when at work: locks and keys to be provided by the surveyors, at the expence of the makers.	24 G. 3. c. 48. f. 9. 19
50l. Penalty for obstructing officers, in executing this or any other act, for securing the duties on sope.	— f. 10. 21
Officers to take account, as often as they think fit, of all materials for making sope in the maker's possession.--Sope-makers to provide scales, and assist the officer in weighing, on penalty of 20l.	— f. 11. 22
Duties to be charged for a decrease of the following materials; for 1400 cwt. or 210 gal. of oil, shall charge 2000lb. of hard sope; for 1300 of rendered tallow shall charge 2000 wt. of hard sope; for 1356 of kitchen stuff and tallow, shall charge 2000 wt. of of sope; for 1400 of tallow, rosin, and oil, so missing, shall charge 2000 of brown, yellow, or rosin sope.	— f. 11. 23 23 24
Notices, see 11 G. 1. c. 30. f. 33. 5 G. 3. c. 43. f. 3. and 17 G. 3. c. 52. see p. 184.	
If a sope-maker shall not begin within three hours next after notice given, then such notice shall be made null and void; and if they begin after the expiration of the said time, without giving a new notice as aforesaid, shall forfeit 100l.	— f. 12. 26
Sope-makers to weigh in the presence of the officer, all the materials with which he intends to charge his copper, &c. and all such materials shall be put into the copper in the presence of the officer; and if the quantity of hard sope produced therefrom, shall be found to be less than ought to have been according to the rates before mentioned, then the deficiency shall be charged with the duties thereupon, according to the rates before-mentioned.	— f. 13. 26

Provided that if any maker of sope shall have charged his copper with rough fat, or kitchen grease, then eight pounds of such fat, &c. shall be deemed equal to seven pounds of tallow, and five pounds of rough kitchen grease, shall be equal to four pounds of clean kitchen grease. } 24 G. 3. 27
c. 48. f. 13.

No maker of hard sope, to sell any hard sope, but in the shape of cakes; and all scraps and parings shall be returned into the copper, in the presence of the officer; on pain of forfeiting 100l. } — f. 14. 28

Powers and penalties in act of 12 Car. 2. c. 24. relative to excise duties, shall be applied in executing this act. } — f. 15. 29

Makers of sope, to weigh the materials for making the same before the officer, &c. on penalty of 50l. } 27 G. 3. 35
c. 31. f. 19.

10 Ann. and 11 G. 1. repealed in respect to returns of rotten sope and scrapings. }

EXPORTATION.

Sope that hath paid the duty may be exported, on security that it shall not be re-landed in Great-Britain. } 10 Ann. 34
c. 19.

If re-landed, it is forfeited, and the penalty of the bond. } f. 22, & 23.

On oath that the duty hath been paid, the customer at the port of exportation is to give the exporter a debenture, expressing the quantity exported; which being certified by the searcher, and produced to the collector of the sope duties for the county or place from whence the same was exported, he must pay back the duty; if he has not money in his hands, the commissioners are to cause payment to be made thereof. } — f. 24. 35

See DUTIES, p. 17.

SPIRITUOUS LIQUORS.

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Rates of excise, upon foreign liquors to be paid by the importer on entry thereof, and before landing.	12 Car. 2. 5 c. 23. f. 14.
No foreign or imported liquors to be landed before entry thereof be made with the proper officer of excise at the port of importation, or before the duties shall be paid, and warrant for landing signed, on pain of forfeiture.	15 Car. 2. 72 c. 11. f. 17.
Rum, or spirits, from the British plantations imported before entry thereof be made at the custom-house, and with the collector of excise, and the duties secured, or without a warrant being first signed by such collector, or without the presence of an excise officer, shall be forfeited.	15 and 16 G. 2. 8 c. 25. f. 3.
Persons importing, landing, or delivering French brandy out of any vessel or boat before the duty is paid or secured, or aiding therein, or concealing it when landed, forfeit the brandy and double the value.	1 Ann. 288 c. 14. f. 2.
Officers conniving thereat, or compounding with any person concerned in such clandestine importation, forfeit 500l. and are incapable of any office in the revenue.	ibid. 288
Foreign exciseable liquors to be entered within thirty days after the report of ship's lading: duties to be then paid, and liquors landed, on pain of forfeiture, together with the casks and packages, which may be seized by any officer of excise.	31 G. 2. 7 c. 36. f. 5.
N. B. This act not to prevent the landing rum on security for payment of the duties when sold, as directed by 15 and 16 G. 2.	— f. 6. 9
In entries of foreign exciseable liquors, the N ^o . of casks, marks, and the kind of liquors contained in each, must be inserted, on pain of forfeiture, together with the packages containing the same, which may be seized by any officer of excise.	— f. 7. 10

Officers may before gaging take samples of spirituous liquors, gratis, not exceeding half a pint out of each cask; and the proprietors may, in officer's presence, whilst on shipboard, take like samples without paying any duty for them.

32 G. 2. 6
c. 29. f. 1.

Brandy imported in casks under sixty gallons shall be forfeited, or the value thereof.

4 & 5
W. & M. 127
c. 5. f. 8.

No brandy, or other spirits, imported in casks under sixty gallons, shall be entered for exportation, or exported.

28 G. 2. 12
c. 21.

Geneva, or rum, imported in casks containing less than sixty gallons shall be forfeited.

5 G. 3. 50
c. 43. f. 13.

—Except rum imported directly from the plantations in America for private use, or presents, and not by way of merchandize; which may be admitted to an entry, and to pay the duties.

—f. 14. 51

Foreign brandy, or other spirits, imported in any ship or vessel of fifty tons burthen*, or under, (except for the use of the seamen, not exceeding two gallons for each man) shall be forfeited. The ship and furniture are also forfeited, and may be seized, and after condemnation destroyed, or used by the officers of excise or customs, in the same manner as is directed with respect to those of forty tons burthen. See SEIZURES.

3 G. 3. 7
c. 22. f. 5.

* If imported in any vessel of 100 tons burthen, or under, the vessel, furniture, and spirits, are forfeited. See RUN GOODS.

5 G. 3. 48
c. 43. f. 12.

Rum, and other spirits, the growth and produce of the British plantations, may be imported in vessels of seventy tons burthen.

6 G. 3. 10
c. 46. f. 3.

No spirits to be imported into Great Britain, or Ireland, from the Isle of Man. See RUN GOODS.

5 G. 3. 14
c. 39. f. 8.

No exciseable liquors, (except beer, ale, cyder, perry, or metheglin) coming by coast-cocket, to be landed without an entry being made thereof with the proper officer of excise, on pain of forfeiting double the value thereof. See RUN GOODS.

15 Car. 2.
c. 11. s. 18.

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R U M.

Exporter of rum, or spirits, from the British plantations, must produce an affidavit of the quality of the goods, the place where made, &c. to the proper officer at the port of lading, who is to grant the master of the vessel a certificate thereof, and transmit an exact copy to the secretary's office for the colony from whence shipped.

4 G. 3.
c. 15. s. 20.

6

On arrival of the vessel at the port of discharge, master to deliver such certificate to the proper officer of the customs, and make oath of the identity of the goods, under penalty of 100*l*.—and the goods imported, or found on board not certified for, or not agreeing with such certificate, are to pay foreign duties.

— s. 21.

8

Such goods imported without being included in the certificate (if it shall appear that they are the produce of a British plantation, and that no fraud was intended) may be admitted to entry upon payment of the usual duties.

— s. 22.

10

Rum, or spirits, from the British plantations, may, on entry thereof, be landed, and put into a warehouse provided at the charge of the proprietor or importer, who is to give security for the payment of the duties as soon as sold, or at the end of six months.

15 & 16
G. 2.
c. 25. s. 1.

5

The commissioners of excise may cause rum, &c. lodged in any such warehouse above six months* to be publickly sold: the surplus, after the duties and charges paid, to go to the proprietor.

— s. 9.

18

SPIRITUOUS LIQUORS.

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The foregoing act to be continued to Sept. 29, 1792. Rum, &c. after entry, to be landed and warehoused within thirty days, or to be forfeited, and may be seized by any officer of excise. } 25 G. 3. c. 69. f. 6, & 7. 6 & 7

* Term enlarged to twelve months by { 6 G. 3. c. 47. f. 4. 17

Proprietor and officer to have each a lock to such warehouses. } 15 & 16 G. 2. c. 25. f. 7. 16

Before rum, or spirits are lodged in such warehouses, every cask must be marked with the content, and proprietor's name. Warehouse-keeper and officer to keep account of rum, &c. brought in and delivered out:—such account to be transmitted upon oath to the commissioners every six months. } — f. 4. 10

On producing from the collector a certificate of the payment of the duties, warehouse-keeper to deliver out such rum, &c. and give therewith a permit signed also by the officer attending the warehouse. } — f. 5. 13

No less a quantity than one cask containing twenty gallons to be taken out at a time, unless such as was for the use of seamen in the voyage. } — f. 6. 15

Warehouse-keeper and officer to attend the warehouses at all reasonable times. } — f. 7. 16

Warehouse-keeper and officer delivering out rum, &c. unduly, forfeit 100l. and are disabled from holding any public office. } — f. 4. 12

Rum of the British plantations in America, warehoused on May 10, 1787, may be delivered on payment of the duty imposed thereon, this present session. } 27 G. 3. c. 31. f. 28. 55

See 23 and 31 G. 2. and 11 and 19 G. 3. } respecting rum, &c.

RUM for EXPORTATION.

Page

Rum or spirits from the British plantations, in lieu of former drawbacks on exportation, to be allowed all the custom duties payable upon the importation thereof.

33 G. 2.
c. 28. f. 1.

6

Such rum, &c. exported from any warehouse wherein the same has been lodged, in pursuance of 15 and 16 Geo. 2. shall be discharged from the excise duties.

—f. 2.

7

Exporter to give security in double the value of the goods and the excise duties, for the due exportation thereof.

—f. 3.

8

Certificate that such security hath been given, being produced to the warehouse-keeper and officer, they are to deliver out the rum, &c. with a certificate of the quantity, marks of the casks, proprietor's name, &c. which must be produced to the officer attending the shipping thereof.

—f. 4.

10

On oath before two justices or two commissioners, that such rum or spirits are for merchandize to be spent beyond the seas, and on producing a certificate from the proper officer of the quantity shipped in his presence, &c. the bond given for securing the duties on importation, to be delivered up:— if only part of the rum, &c. mentioned in such bond be shipped, the quantity to be indorsed thereon; and if the remaining part shall be shipped before the expiration of the time for the payment of the duties, the bond shall be then delivered up.

—f. 5.

13

Bond not to be delivered up, nor drawback allowed, if exported in casks containing less than one hundred gallons, or in ships of less burthen than one hundred tons, or from any other place than the port of importation.

—f. 6.

15

SPIRITUOUS LIQUORS.

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If any part be concealed, or not shipped within twelve hours after delivered from the warehouse; or if the casks shall be opened, or quality altered, the rum or spirits are forfeited, and may be seized: and the commissioners may sue for the penalty of the bond.

33 G. 2.
c. 28. s. 8.

17

The bond given for the due exportation of rum not to be delivered up till certificates of the landing and disposal thereof, and other proof, shall be produced as required by 33 G. 2. with respect to British made spirits. See DISTILLERS.

— s. 9.

18

Condition of such bonds shall be to produce the certificates within the time limited by that act.

Such rum, &c. reloaded, or not fairly exported, shall be forfeited, together with the casks, vessels, carriages, horses, &c. used in the conveyance thereof, which may be seized by any officer of the customs or excise: and the persons concerned in reloading, forfeit double the duties charged on the importation thereof. The master, or other person belonging to any ship or vessel assisting in, or conniving thereat, above all other penalties to suffer six months imprisonment.

— s. 10.

20

If the package be altered after shipped, the master forfeits 100l.

— s. 10.

23

Rum, &c. altered in quantity or quality after shipped and examined by the officer, shall be forfeited, and no drawback or allowance of the duties be made for the same. The persons concerned therein forfeit 100l.

— s. 11.

26

Five days notice to be given to the officer before the shipping thereof, wherein must be expressed the number of casks, and quantity intended to be exported. Officer may mark the casks, and take samples, not exceeding a pint out of each, paying (if demanded) a market-price for the same. Exporting rum, &c. without such notice, or hindering the officer in marking the casks, or in taking samples, 100l. penalty.

— s. 11.

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N. B. That clause in the act 33 G. 2. which required rum, &c. for exportation, to be proof spirits, is repealed by	8 G. 3.	10
Counterfeiting or altering any oath, or certificate, made pursuant of this act, or knowingly making use thereof, 500l. penalty.	33 G. 2. c. 28. f. 12.	27
See 26 G. 3. c. 77. f. 15. p. 41.—Also p. 79.		
Dealers and distillers, before they receive into their custody any spirits, are to make an entry at the next office, of their warehouses, shops, &c. intended to be used for the keeping thereof, or forfeit for every unentered place 20l. and all the spirits found therein.	6 G. 1. c. 21. f. 12.	397
No spirits to be exposed to sale but in entered places, on pain of forfeiture, and 40s. per gallon.	11 G. 1. c. 30. f. 3.	490
Officer may, at all times (if by night in the presence of a constable) enter the warehouses, shops, &c. of distillers and dealers, to take account of spirituous liquors. Obstructing him therein 50l. penalty.	6 G. 1. c. 21. f. 14.	400
No spirituous liquors to be brought into any such warehouse, shop, &c. without notice to the officer, and producing an authentic certificate that the duties have been paid, or that the same were condemned, or were part of the stock of another distiller or dealer, on pain of forfeiture.	— f. 13.	398
Persons having in their custody above 63 gallons of spirits deemed dealers, and subject to the survey of the excise officers.	— f. 18.	404
Every importer for sale, or dealer in foreign spirituous liquors, shall cause to be painted or written, in large legible characters, over the outer door, or in the front, or on some conspicuous part of each and every house, shop, warehouse, storehouse, cellar, vault, or other places by him, her, or them respectively made use of for the keeping of foreign brandy or other foreign spirituous	19 G. 3. c. 69.	33

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liquors, the words *Importer of, or Dealer in, Foreign Spirituous Liquors*, upon pain of forfeiting 50l.

And if any importer or dealer in foreign spirituous liquors shall buy or procure, or employ any person to buy for him, her, or them; any foreign spirituous liquors of any other person than over the door of whose shop, &c. shall be written or painted the words aforesaid, he shall forfeit 100l. over and above all former penalties.

19 G. 3. 36
c. 69.

50l. Penalty on persons not having made proper entries at the excise office, who shall paint over their doors, &c. the words aforesaid.

39

Dealers in foreign brandy, &c. who receive into their custody any British spirits, are to keep the same in a separate cellar, or forfeit 10s. for every gallon of British found in the same cellar where foreign shall be kept.

8 G. 1. 439
c. 18. f. 11.

If officer finds an increase of foreign brandy, &c. such increase is forfeited as run, and may be seized: unless the owner shall make it appear that it was brought in by a permit, or that it was made by a mixture of British in presence of the officer.

— f. 12. 441

Increase found since last survey of the officer, to be forfeited, and also 20l. by

21 G. 3. 54
c. 55. f. 29.

Officer, at the request of the seller, to give (without fee) to the buyer of spirits a certificate, expressing therein the quantity, and that the same were part of the stock of such seller, &c.

6 G. 1. 402
c. 21. f. 16.

Spirits, above the quantity of a gallon, found removing without such permit or certificate, shall be forfeited.

— f. 17. 403

Foreign brandy, or spirits, though less than a gallon, found in the custody of a retailer, without a permit, shall be forfeited.

8 G. 1. 443
c. 18. f. 13.

	Page
And whereas by the schedule marked A. annexed to act of 27 G. 3. c. 13. brandy of any country or place is charged, on importation, with duty at 9d. per gallon; and geneva is charged on importation, with duty at 5d. per gallon. It is expedient that geneva should pay the like duty of 9d. per gallon, and a drawback on exportation of 8d. per gallon.	27 G. 3. c. 32. f. 24. 821

PERMITS.

Officers in their permits for removing exciseable goods, are to express the time they shall be in force, &c.	21 G. 3. c. 55. f. 27. 48
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In case of unavoidable delay in delivering such goods, the same not to be forfeited.	— f. 28. 50
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Directions relative to taking out permits, and removing foreign spirits.	23 G. 3. c. 70. f. 3. 11
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Several permits may be taken out, and casks sent the same day, so as each cask is sent under a different permit, &c.	— f. 4. 12
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Not to prevent dealers sending with one permit, &c. any number of casks of sixty gallons each, &c.	— f. 5. 13
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Foreign spirits in casks of less than sixty gallons, found removing at any time contrary to this act, shall be forfeited, with the cattle and carriages.	— f. 6. 13
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Particulars to be specified in request notes for permits, (viz.) the quantity, qualities, packages, &c. and by what mode of conveyance; on neglect, every such request notes shall be null and void; nor shall any permit or permits be granted by any officer or permit-writer thereon.	— f. 7. 15
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Commissioners to provide moulds for making of paper, to be used for permits, &c. and no permits to be granted on any other paper.	— f. 8. 16
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All persons who shall make any mould, &c. for making such paper as aforesaid, or assist in making such paper, unless appointed by the commissioners of excise, shall suffer death as felons. } 23 G. 3. 20
c. 70. f. 9.

Persons counterfeiting permits, or giving or receiving any false permit, or altering any granted by the proper officer, shall forfeit 500l. } — f. 10. 22

Officers delivering out paper for permits improperly, or granting false permits, to be transported for any time not exceeding seven years. } — f. 11. 24

Upon every action entered in any court of record at Westminster, &c. for the penalty of 500l. a capias shall issue, defendant to give bail for his appearance, and also to pay the penalty, &c. } — f. 12. 25

Permits granted for spirituous liquors, &c. see 26 G. 3. c. 73. f. 40. also p. 82. }

None to demand a permit from the officer without the direction in writing of the person from whose stock the goods are to be removed, or his known servant, under penalty of 50l. or 3 months imprisonment. } 11 G. 1. 497
c. 30. f. 10.

Persons taking out permits are to send the goods within the time limited, or return the permits, on pain of forfeiting treble the value of the spirits mentioned therein. } — f. 10. 492

If there be not a sufficient decrease, the officer may seize a like quantity. }

Officer may take samples in dealers' shops, warehouses, &c. not exceeding half a pint out of each cask, paying (if demanded) a market price for the same. } 32 G. 2. 6
c. 29. f. 2.

Sellers of brandy, &c. having more than 6lb. of coffee, tea, chocolate, or cocoa nuts, deemed dealers in those commodities. } 11 G. 1. 491
c. 30. f. 4.

	Page
Licences for retailing spirituous liquors	
11. by 16 G. 2. and 11. by 24 G. 2. and subject to 5 per cents. imposed by 19, 21 & 22 G. 3. also 2l. 8s. per annum by instalments. See p. 123.	27 G. 3. c. 30. f. 1.

RETAILERS.

Retailers of spirituous liquors in less quantities than two gallons, are to make entry at the next excise office, of the rooms intended to be made use of, ten days before selling, or forfeit 20l. The spirits therein to be also entered, or forfeited, and 40s. a gallon.	9 G. 2. c. 23. f. 6.	604
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No spirituous liquors to be brought into any of the rooms made use of by such retailers without notice to the officer, and leaving with him an authentic certificate, on pain of forfeiting 20l. and the liquors.	— f. 7.	607
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Retailers privately increasing spirits after the officer has taken account thereof, forfeit 40s. per gallon, and the spirits so increased, which may be seized.	— f. 8.	609
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Persons paying their servants' wages, all, or part in spirituous liquors, shall be deemed retailers, and forfeit 20l. above other penalties: and the servant may recover his whole wages notwithstanding any agreement.	— f. 11.	613
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Persons giving spirituous liquors to servants or apprentices, fetching goods from their shops, shall be deemed retailers.	— f. 16.	624
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Persons selling spirituous liquors to be drank in their own houses, &c. or sending the same out in less quantities than two gallons, without first taking a licence, shall be deemed retailers, and as such forfeit 10l.	17 G. 2. c. 17. f. 19.	8
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Retailer taking a pledge for spirituous liquors, forfeits 40s. which may be levied and recovered by warrant of one justice: one moiety to the poor, the other to the informer.	24 G. 2. c. 40. f. 12.	25
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The owner may recover his pledge.

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Officer may at all times (if by night in the presence of a constable, oath being first made of a probable cause of suspecting the concealment of spirituous liquors) have entrance into the warehouses, shops, &c. made use of by retailers, and take account of the liquors therein. Retailer obstructing the officer forfeits 50l.

9 G. 2.
c. 23. f. 9.

610

Persons selling spirits about the streets, on the water, or in any other place than their dwelling-houses, forfeit 10l. which is to be paid on conviction before one justice; and applied, half to the poor, and half to the informer.

— f. 13.

616

Any person may seize and detain such hawkers while he gives notice to some peace, or parish officer, who is to take them before a justice.

11 G. 2.
c. 26. f. 5.

17

Constable, or other ministerial officer of the peace, refusing or neglecting to assist in the execution of this act, or the acts of 9 and 10 of Geo. 2. forfeits 20l.

— f. 6.

20

Five, or more persons, riotously assembling to rescue offenders against the act of 9 G. 2.* or to assault informers, shall be deemed guilty of felony, and transported for seven years.

11 G. 2.
c. 26. f. 2.

7

* Or against any other act relating to spirituous liquors, or to the licensing the retailers thereof, by

24 G. 2.
c. 40. f. 28.

54

See *Licences for retailing Spirituous Liquors.*

Officer upon oath, before two commissioners, or a justice, setting forth the grounds of his suspicion that spirits are concealed, to have a special warrant authorizing him by day, (or by night, in the presence of a peace officer,) to search the places so suspected, and seize and carry away all the foreign brandy, or spirits, that he shall find so fraudulently concealed. Obstructing an officer therein 100l. penalty.

11 G. 1.
c. 30. f. 2.

487

Commissioners of the customs may restore goods, &c. on being satisfied that the forfeiture arose without any design of fraud in the proprietor, on such conditions as they may think reasonable: if such conditions are not complied with, to be condemned; proprietors accepting such conditions, not entitled to any recompence on account of seizure.

27 G. 3. 814
c. 32. f. 15.

No common brewer, innkeeper, distiller, or dealer in spirituous liquors, or other person interested in any of those trades, shall be capable of acting as a justice of the peace in any matter relating to spirituous liquors.

24 G. 2. 45
c. 40. f. 22.

S T A R C H.

		Page
Starch-makers are not to set up, alter, or make use of any workhouses, kilns, utensils, &c. without first giving notice thereof at the next office, under penalty of 50l.	10 Ann. c. 26. f. 10.	11
Officers are impowered at all times, (if by night, in the presence of a peace officer) to enter the houses, workhouses, &c. of makers, to take account of starch.	— f. 14.	16
Officers may take account of the materials for making starch, and on missing any, may charge 25lb. of starch for every bushel so missing.	— f. 17.	20
Obstrueting an officer in the execution of the powers given him by this act, 20l. penalty.	— f. 18.	21
Starch which hath not been taken account of by the officer to be kept separate from that which has, 24 hours within the bills of mortality, in other places two days, under penalty of 5l.	— f. 20.	22
Makers are not to remove starch, of which no account has been taken, without giving, within the weekly bills 24 hours, in other places two days notice to the officer, on pain of forfeiting 20l.	— f. 19.	23
Removing starch before weighed 50l. penalty.	4 G. 2. c. 14. f. 2.	7
Officers may seize suspected starch, or hair powder, together with horses and package containing it, which shall be found in any vessel, cart, or other carriage:—within ten days an information must be exhibited before three commissioners, or two justices, and if the party in whose possession the same be found does not prove that the duty has been paid, he forfeits the starch, &c. together with the package, horses, and 5l. per 100 weight.	— f. 3.	8

Fraudulently hiding or concealing starch, or materials, 20l. penalty.	10 Ann. c. 26. f. 21.	Page 23
Materials for making starch found in private workhouses, &c. and all private utensils, are forfeited.	— f. 22.	24
Officer having cause to suspect that starch is privately making, or concealed, a commissioner, or justice, may, (on his affidavit thereof) grant a special warrant, authorising him to search the places so suspected, and seize and carry away the starch and materials; which shall be forfeited: 50l. penalty on the person found privately making it, or in whose possession any shall be found concealed.	4 G. 2. c. 14. f. 4.	10
Obstructing the officer in searching, 50l. penalty.		
Every box of green starch 57 inches long, 10 broad, and 8 deep, or 4560 solid inches, to be charged as 131lb. of starch perfectly made.	1 G. 1. c. 2. f. 6.	52
Makers are to use only regular square, or oblong boxes, for boxing starch before it is dried in the stove, under penalty of 10l.	4 G. 2. c. 14. f. 1.	4
Within the bills of mortality they must give twelve hours, in other places twenty-four hours notice in writing to the officer, before they box green starch; and within two hours after the time therein mentioned, must begin to box the starch then in readiness, and continue till the whole making shall be boxed, or forfeit 20l.	— f. 1.	5
Makers are to keep just scales and weights, and assist officer in weighing, or forfeit 10l.	10 Ann. c. 26. f. 16.	19
Officer to leave with the starch-maker (if demanded) a copy of his charge, or forfeit 40s.	— f. 14.	17
Starch, materials, and utensils, in the custody of the maker, or any other person in trust for him, are chargeable with duties in arrear and penalties.	— f. 23.	24

After July 5, 1779, no person within the limits of the excise office in London shall make entry of any workhouse for making starch, unless he shall occupy a tenement of 10l. a year, and pay parish rates; and no person in any other part of the kingdom shall make such entry, unless he shall pay to church and poor.

19 G. 3. 4
c. 40. s. 1.

And whereas indigent persons have made entry in places where there are no rates to church and poor, and do commit many frauds against the revenue, for remedy thereof, an entry shall not avail, unless made in such places as are assessed to church and poor, and shall be liable to such penalties, as persons making starch without entry.

26 G. 3. 40
c. 51. s. 20.

10 of Ann. repealed respecting starch-makers entries. After July 5, 1779, starch-makers to make entries on oath, weekly, particularising the quantity made at each making, on pain of forfeiting 50l. and to pay the duties within a week after the time of entry, or forfeit double the sum neglected to be paid.

19 G. 3. 10
c. 40.

Starch-makers to give notice to excise officers before they begin to empty their vats, viz. twelve hours within the limits of the chief office, and in any other part twenty-four hours, and if they do not begin to empty their vats at the time mentioned in such notice, or within two hours next after, then every such notice shall be void, and shall give a fresh and like notice, on neglect to forfeit 100l.

13

14

After the vats are emptied, the waters shall remain in the tubs, &c. for the space of forty-eight hours undisturbed.

15

Starch-makers to give the officer a notice in writing, specifying the hour when such vat was emptied, on pain to forfeit 100l.

16

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Starch-makers to give a like notice as above, before they take off the slimes and wash from the four waters, on pain to forfeit 100l.	19 G. 3. c. 40. 18
When the slimes are put into a tub, &c. they shall remain there twenty-four hours.	18
Starch-makers disturbing the four waters or slimes, during the time aforesaid, shall forfeit 100l.	(19
Vats to be emptied in forty-eight hours, and four waters shifted in twelve hours, after beginning those operations, on penalty of 100l.	26 G. 3. c. 51. f. 15. 32
Green waters to remain undisturbed twenty-four hours after shifting the four waters; of which shifting a declaration is to be made, on penalty of 100l. for offences in either particular.	— f. 16. 33
If starch, of which a gage has been taken while making, is missed, the duty on it to be charged according to that gage.	— f. 17. 35
The starch waters of different makings not to be mixed, on penalty of 100l.; but slimes may be mixed in the presence of an officer.	— f. 18. 36
Starch not to be removed from the stove without twelve hours notice, within the limits of the chief office, and twenty-four hours in any other part, on penalty of 200l.	— f. 19. 38
Duty on starch to be paid according to gage taken in the four waters and slimes.	19 G. 3. c. 40. 20
Starch-makers to give notice to officers before they box their starch, particularising the frame, tub, &c. from which it is to be boxed. See 4 G. 2. on neglect to forfeit 200l.	21 22
Starch-makers to deliver to the officer a description of every room, &c. by him used for making starch, which shall be marked and numbered, on pain to forfeit 50l.	23

200l. Penalty, by	} 24 G. 3. c. 48. f. 1.	Page 7
From Sept. 20, 1784, persons assisting in making starch in unentered houses, to forfeit 30l. over and above all penalties and forfeitures that the proprietor or maker of such starch shall be liable to.	} — f. 2.	8
Officers may arrest such persons, and con- vey them before a justice, &c.	}	9
If offenders refuse to pay the penalty, he may be committed; penalty on a second offence, 60l.	}	V10
From Sept. 20, 1784, the name of every starch-maker to be painted over the door, or on the front of his starch-house, &c. on penalty of 100l.	} — f. 3.	12
Starch-makers breaking pieces of starch from boxes, shall deliver a particular ac- count in writing to the officer, on pain to forfeit 200l.	} 19 G. 3. c. 40.	23
When starch is put into the stove for dry- ing, the pieces to be so placed that the offi- cer may be able to count them, and provide ladders, and assist in counting the same: and during the space of two hours after such officer shall have entered the stove, stir or break up the fire under the said stove, or otherwise obstruct the officer in counting the same, shall forfeit 200l.	}	25 26 27
Starch-makers to give proper notice to officer before he brake down pieces of starch into scrapings, on forfeiture of 100l.	}	28 29
If officer shall find drying in the stove any piece of starch of which no account had been taken in box, the maker shall forfeit 100l.	}	30
Starch-makers mixing the starch-waters of different makings, while his starch is under water, shall forfeit 100l. except it be done in presence of an officer.	}	30

		Page
Starch-makers removing starch after it is dried off his stove, &c. before weighing, or an account taken thereof by officer, shall forfeit 200l.	19 G. 3. c. 40.	31
Maker concealing starch with intent to defraud his Majesty, shall forfeit 100l.		32
Starch-makers obstructing officers on duty, to forfeit 50l.		33
Penalties and forfeitures to be sued for, recovered, &c. as by any laws of excise.		33
After 5th July, 1780, an additional duty of 2d. per pound to be paid on importation of starch, and hair-powder made of starch, &c. which duty shall be liable to the additional 5 per cent. granted by 19 G. 3. c. 25.	20 G. 3. c. 52.	6
No drawback to be allowed on exportation.		8
After 5th July, 1780, an additional duty of 1d. per pound to be paid for all starch made in Great Britain;		8
And liable to 5 per cent. granted by 19 G. 3. c. 25.—See Duties on Starch, p. 19.		17
From 20th Sept. 1784, no starch exceeding 28lb. shall be removed, unless the word Starch be legibly marked on the package, on penalty of forfeiture thereof, with the cattle and carriages, &c.	24 G. 3. c. 48. f. 4.	12 13
Dealers receiving more than 28lb. of starch not marked as aforesaid, forfeit 200l.	—f. 5.	14
Starch-makers obstructing officers to forfeit 100l.	—f. 6.	14
For Drawbacks on Starch and Sope, see 23 G. 3. c. 77. and p. 22.		
From 24th June, 1786, notice shall be given of the intention to paper starch for drying, and of the quantity; twelve hours within the limits of the chief office, in any other part 24 hours notice; starch shall be begun to be papered within an hour after the time expressed in the notice.	26 G. 3. c. 51. f. 1.	6

Every paper of starch to be tied with strings crossing each other on that side of the piece where the ends of the paper shall be folded, and shall fix a label of thin paper three inches square, of a different colour from the paper, with warm glue, so as to cover and fix both ends of the folded paper, so as to prevent the opening of the said paper of starch without tearing the said label; which label must be stamped or sealed by the officer, on penalty of 100l.

26 G. 3. 8
c. 51. f. 2.

Every parcel, &c. of starch found unstamped to be forfeited, and the owner fined 200l.

— f. 3. 10

Commissioners to provide proper stamps, to be affixed without doing damage to the starch.

— f. 4. 12

Within an hour after the pieces of starch shall have been papered and stamped by the officer, all the scrapings belonging to such pieces of starch shall be weighed and taken account of by the officer, and shall be put into water and dissolved, (and not mixed with any other starch then in operation) and strained thro' a sieve, and being so strained, the officer shall take an account of it as a green water, and from thence it shall be boxed, after giving notice thereof, in the same manner as for other starch.

— f. 9. 17
18

An allowance to be made for the scrapings; the officer shall deduct seven-tenths of the weight of such scrapings, from the amount of the box gage, provided the weight of scrapings do not exceed one-fifth part of the whole amount of such box gage; scrapings not to be taken away without notice given of boxing, nor increased in weight, on penalty of 200l.

19
— f. 10. 20
21

Damaged stamps may be replaced by the officer.

— f. 11. 23

All starch above 28lb. seizable, and owner to forfeit 10s. per pound; not to extend to starch made into hair-powder, &c.

— f. 13. 27

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Persons forging stamps, guilty of felony; and persons using them forfeit 500l.	26 G. 3. c. 51. f. 14. 29
Makers of stone-blue to make entries of their workhouses, &c. on penalty of 50l.	f. 21. 44
Officers may examine stone-blue, and takes samples thereof, paying for the same.	f. 22. 47
No stone-blue to be made from materials that have not paid duty on forfeiture thereof, and also 100l.	f. 23. 48
Unstamped starch, in possession of stone-blue makers, &c. to be forfeited, and the owner fined 10s. per pound weight. If more than 28lb. be found in an unentered place, to be forfeited, and a fine of 50l.	f. 24. 49
Persons refusing officers samples of stone-blue, paying for the same, forfeit 50l.	f. 25. 51
Persons molesting officers in the execution of their duty forfeit 50l.	f. 26. 52
How penalties are to be recovered and appropriated, &c.	f. 27. 52
Starch not stamped agreeable to 26 G. 3. c. 51. loose starch exceeding 28lb. and scrapings of starch found in the possession of a dealer, or removing, to be forfeited, together with package, carriage, &c.	27 G. 3. c. 31. f. 23. 48

EXPORTATION.

Starch that hath paid the duty may be exported, upon security that it shall not be reloaded:—if reloaded, it is forfeited, and the penalty of the bond.	10 Ann. c. 26. f. 25; & 26. 30
Exporter making oath that the duty hath been paid or secured, the customer is to give him a debenture of the kinds and quantities exported, which being certified by the searcher, and produced to the collector, will entitle him to a drawback, or allowance of the duty.	f. 27. 32

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After notice given, agreeable to 25 G. 3. c. 74. (see p. 94.) every paper of starch for exportation to have the word *Exportation* stamped on the label by the officer. } 26 G. 3. 13
c. 51. f. 5.

Persons forging any stamp forfeit 100l. — f. 6. 15

No starch to be exported without a perfect label. } — f. 7. 16

Act not to extend to exportation of starch made into hair-powder. }

Starch stamped for exportation forfeited, if found any where but where packed up, or removing from thence to be shipped. } — f. 8. 16

HAIR-POWDER.

Makers of hair powder are to make entry at the next excise office, of their workhouses, &c. or forfeit 20l. } 4 G. 2. 15
c. 14. f. 6.

Officers may, by day, enter the workhouses, &c. used by any person for making hair powder, also the shops, &c. of any perfumer, or barber, and may take samples of powder, paying a reasonable price for the same:—if it shall appear adulterated, the person in whose custody found forfeits 20l. } — f. 7. 16

Starch, or powder-makers, barbers, &c. not permitting officers upon their request, in the day-time, to go into their workhouses, shops, &c. and take samples of hair-powder, forfeit 20l. } — f. 9. 18

No perfumer, barber, &c. to mix any thing except sweet scents with starch for making powder, on pain of forfeiting 50l. and the powder so made. Such mixed powder exposed to sale is forfeited, and 20l. } 10 Ann. 37
c. 26. f. 31.

Perfumers, barbers, &c. making, using, or offering to sale any powder mixed with alabaster, &c. or any thing except sweet scents, forfeit 50l. and the powder. } 12 Ann. 48
c. 9. f. 20.

—Mixing any other material with starch }
for making powder, (rice, and sweet scents } 4 G. 2. 14
excepted) they forfeit 20l. and the powder } c. 14. f. 5.
so mixed.

Starch, or powder makers, or dealers, }
having in their custody any alabaster, chalk, } — f. 8. 17
&c. for adulterating hair powder, forfeit 10l. }
and all such materials.

STARCH, SOPE, and CANDLES.

Foreign candles, sope, or starch, unship- }
ped before entry made and duties paid, or }
relanded after shipping for exportation, shall }
be forfeited, together with the vessels, car- } 23 G. 2. 10
riages, and horses used in the landing or } c. 21. f. 31.
removal thereof, and may be seized by the }
officers of excise, or customs. The person }
from whom seized forfeits 5l. per cwt.

Persons knowingly harbouring candles, }
sope, or starch so unlawfully imported, or } — f. 32. 11
relanded, forfeit the same, and 50l. per cwt. }

Candles, sope, or starch, to be imported }
in casks, or other packages, containing at }
least 224lb. each, which must be stowed } — f. 27. 5
openly in the ship's hold, on pain of forfei- }
ture. The master of the ship also forfeits 50l.

When sailors have on board candles, &c. }
unknown to the master of the ship, and an } 26 G. 2. 7
information shall be brought against the } c. 32. f. 8.
master for the same, he may detain their }
wages, &c.

Officers of excise may go on board vessels }
and search for and seize candles, &c. as offi- } 23 G. 2. 6
cers of the customs may do. } c. 21. f. 28.

Cocket for carrying candles, &c. from }
one port in Great Britain to another, must }
express the quantity, quality, and weight, }
the mark of the package, by whom made, }
and to what place consigned. Candles, &c. } — f. 30. 7
shipped without such cocket, are forfeited, }
and may be seized by the officers of excise }
or customs.

Officers of excise, or customs, may seize
candles, soap, or starch, found in any ship,
cart, or other carriage, which they suspect
to have been clandestinely made, imported,
or reloaded, &c.

23. G. 2. 9
c. 21. f. 39.

And if the person in whose possession it is
found does not make it appear that the duty
hath been paid, he forfeits the candles, &c.
and 5l. per cwt.

Officer making oath of the ground of his
suspicion that candles, &c. are concealed,
before two commissioners, or a justice, may
have a special warrant, authorizing him by
day, (or by night in the presence of a peace
officer) to search the places so suspected,
and seize and carry away the candles, &c.
found fraudulently concealed. Obstructing
officers in the execution of this act, 100l.
penalty.

— f. 34. 15

Proof of payment of the duty to lie on
the owner or claimer.

— f. 35. 17

Candles, soap, or starch, made in Ire-
land, Isle of Man, or any other place be-
yond the seas, shall not be entitled to a
drawback of the duties paid, upon importa-
tion thereof, when exported.

— f. 36. 18

Informations for seizures of candles, &c.
or for the penalties of this act, (except
where no owner,) to be heard within the
limits of the head-office, by three commis-
sioners, and in case of appeal, by the com-
missioners of appeals: in other places by
two justices, from whose judgment either
party may appeal to the next quarter sessi-
ons — Penalties may be mitigated, but not
below one fourth part and charges. — See
PROSECUTIONS, p. 159.

f. 37, & 38. 18

When seizures are made, and no persons claim the goods within twenty days, if within the limits of the head-office, notice is to be affixed on the Royal Exchange, of the time the commissioners will hear the matter: in other places, notice of the time the justices will hear it, must be given by proclamation at the next town, on the next market after the expiration of the twenty days. The determinations of the commissioners or justices to be final.

SWEETS

Duties on sweets, or made wines, to be paid by the maker.

Sweet-makers setting up, or using any sleeping-tub, &c. for making or keeping sweets, without notice, forfeit 50l.

Makers of sweets are to give notice in writing at the next excise office, of their names, abode, and rooms for making and keeping thereof, or forfeit 20l.

Powers and penalties of 12 Car. 2. and other laws relating to the duty on sweets, shall be applied for the recovering, &c. the duty granted by this act.

Maker, or retailer, not permitting the officer by day, (or by night in the presence of a constable) upon his request, to enter and take account of sweets, forfeits 15l.

Maker concealing, or conveying away sweets from the sight of the gager, forfeits 40s. per barrel.

No maker to sell or carry out any sweets without notice to the officer, but between five in the morning and eight at night in the winter, and three in the morning and nine at night in the summer, on pain of forfeiting 40s. per barrel.

Sweets, for which the duty hath been paid, are not to be removed without a certificate. Makers sending out, or vintners receiving sweets without such certificate forfeit 10s. per gallon, with the sweets and casks, which may be seized by any officer of excise.

Retailers of sweets having in their custody above two gallons thereof, deemed makers for sale.

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8 & 9 W. 3. 191
c. 22.10 G. 2. 725
c. 17. f. 4.

— f. 4. 725

7 & 8 W. 3. 153
c. 30. f. 17.

— f. 16. 152

— f. 18. 154

6 G. 1. 413
c. 21. f. 22.10 and 11 W. 3. 207
c. 21. f. 5.

Occupiers of vineyards making wine from
the juice of British grapes only, growing
thereon, are not chargeable with the duty. } 10 G. 2.
c. 17. f. 7. } 728

Sellers of made wines to be licensed by
two justices: for which licences 2s. 6d.
shall be paid to the justices' clerks, who are
not to take more, on pain of 5l. if the li-
cences shall not be provided by the clerks,
they are not to receive any fee for them.

Licences to be granted to none but such
as keep public victualling-houses, inns, cof-
fee-houses, or alehouses. } — f. 10. } 734
} — T. 11. } 735

For duties granted on Sweets, see 10 G. 2.
20 G. 3. and 26 G. 3. Also, see p. 19.
For Licences, see LICENCE.

T O B A C C O.

Page

No tobacco, or tobacco stalks, above 24lb. or four above 10lb. to be carried by land from the place of importation, without a certificate from the chief officer of the customs that the duties are paid, &c. Proprietor on the back of such certificate to describe the package, marks, weight, and the person to whom consigned, &c. which certificate must be delivered to the custom-house officer, if there be one in the place to which the goods are carried, if not, to an excise officer, who is to compare it with the goods, and enter it in a book, an account whereof must be transmitted from time to time to the officer appointed by the treasury for keeping such accounts.

24 G. 2. c. 41. f. 9, & 10.

Such tobacco, &c. found removing by land from the place of importation without a certificate, shall be forfeited, with the package, carriage, and horses.

— f. 12. 15

The carrier, besides the loss of his carriage and cattle, to be committed to the county gaol for a month.

Counterfeiting, or altering, a certificate, 50l. penalty.

— f. 12. 15

No tobacco, &c. above those quantities which shall have been carried coastwise from the place of importation, shall be afterwards removed by land without a certificate from the chief officer of customs at the port to which the same were so carried, on pain of forfeiture, together with packages, carriages, and horses. The carrier, besides the loss of his carriage and cattle, to forfeit 10l. and be committed to the county gaol for a month. Counterfeiting or altering a certificate, 100l. penalty.

— f. 22.

		Page
Tobacco, &c. above those quantities removed by land without having the words Tobacco, Tobacco-stalks, or Snuff, marked on the outside of the package, in letters three inches long, shall be forfeited: and the owner forfeits one shilling per lb.	24 G. 2. c. 41. f. 23.	
Officers of excise, or customs, may seize tobacco, &c. removed without the certificates required by 24 Geo. 2. and the proof of the payment of the duties shall lie on the claimer.	26 G. 2. c. 13. f. 2.	6
If the inn, from whence tobacco, &c. shall be carried, be endorsed on the back of the certificate, it shall be as effectual as if the carrier's name were inserted thereon.	— f. 4.	7
The name of the importer, or person by whom the duties were paid, need not be expressed in the certificate.	— f. 5.	8
Second purchaser of an entire hogshhead of tobacco, shall be entitled to a certificate on the removal of any of it, or of stalks stripped, or snuff made therefrom.	— f. 6.	9
Tobacco, &c. seized and condemned, shall be burnt and destroyed in the presence of the officers of the customs, if there be any in the place where condemned; if not, in the presence of the collector or supervisor of excise.	24 G. 2. c. 41. f. 27.	16
The officers of customs, or excise, in whose presence burnt, shall certify to the commissioners of the customs, the exact quantity, that they may give orders for paying the rewards.	— f. 28.	18
Officer to have 3d. per lb. for tobacco, or snuff, and 1d. per lb. for tobacco-stalks burnt, 3 Geo. 3. c. 22.		
One moiety of the penalties by this act to his majesty, the other to the informer: which penalties, &c. may be recovered in any court of record at Westminster.	— f. 33.	19

From March 25, 1783, no tobacco, or tobacco stalks, exceeding 24lb. nor snuff exceeding 10lb. which has been removed from the place of importation, shall be afterwards removed without a proper certificate.

Collector of customs, &c. to administer oaths.

The certificate to accompany the goods.

All tobacco, tobacco stalks, and snuff, removed contrary to this (or 24 G. 2. c. 41.) act, shall be forfeited, with the cattle, carriages, &c. conveying the same.

The regulations, &c. of the 24 G. 2. c. 41. to be applied in execution of this act.

Before tobacco is taken out of any warehouse, the bonded duties to be paid, and the vouchers thereof to be deposited with the warehouse keeper.

Certificate of payment of duties to be given without fee.

Warehouse keeper to deliver tobacco on certificate, and to enter the same.

No unmanufactured tobacco to be removed from place to place without certificate, and in the original packages, under the penalty of forfeiture, &c.

Certificate shall express the number of days it shall continue in force, and shall accompany the tobacco to such place to which the same is to be carried and conveyed; and upon its coming to such place, the person or persons receiving the same, shall cause such certificate to be delivered to the chief officer of customs: if no officer of the customs, then to the officer of excise of the division whereunto such goods are carried and conveyed; and such officer is hereby directed to examine the same with the goods, and if they agree therewith.

23 G. 3. c. 11. s. 11

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25 G. 3. c. 81. s. 30.

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Second purchaser of unmanufactured tobacco in hogheads, entitled to the certificates on removal as the first purchaser.	25 G. 3. c. 81. f. 35.	12
Manufactured tobacco above six pounds weight, removed without certificate of the duties having been paid, forfeited.	— f. 36.	12
Before tobacco is removed, the weight, &c. of each package is to be written on the back of the certificate, and signed by the proprietor.	— f. 37.	16
Certificate to express the number of days it is to continue in force, and to be delivered to the officer on the arrival of the goods at their intended place, &c.	— f. 38.	17
No tobacco shall be again removed without certificate of its having been legally received at the former place of removal. Persons applying for certificates to describe on the back, and make oath of the truth thereof, the particulars and weight, &c.	— f. 39.	18
100l. penalty on removing tobacco above six pounds weight without a certificate, and on counterfeiting or altering certificates.	— f. 40.	20
No tobacco, &c. above six pounds weight, to be removed without being marked on the package.	— f. 41.	25
No manufactured tobacco, &c. above six pound weight, though in different packages, shall be removed at one time to the same person, or different persons in partnership, without certificate.	— f. 42.	26
Penalties, &c. how to be recovered, &c.	— f. 55.	27
From 24th June, 1786, all tobacco, &c. though imported prior to 1st Jan. 1786, liable to the regulations of the 25 G. 3. c. 81.	26 G. 3. c. 52.	5

TILES AND BRICKS.

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From 1st Sept. 1784, duties (see p. 10.) } shall be raised upon all bricks and tiles made in Great-Britain, to be paid by the maker thereof.	24 G. 3. 335 c. 24. f. 1.
Duties to be under the management of the commissioners of excise.	— f. 3. 337
Brick and tile makers to give notice at the next office of their names and places of abode, &c. before they begin making, on forfeiture of 100l.	
Bricks and tiles to be charged with the duties whilst they are drying, and before removed to the kiln.	— f. 5. 338
50l. penalty on obstructing officers.	
Ten in every hundred to be allowed for waste, &c.	— f. 6. 338
Sect. 7, 8, and 9 repealed, by 25 G. 3. c. 66. Bricks and tiles concealed, to be forfeited, and 20l.	— f. 10. 340
Officers may enter the fields, sheds, &c. where bricks or tiles are making, and take an account thereof, &c.	— f. 11.
Makers, every six weeks, to enter at the proper office, on oath, all bricks and tiles made by them.	— f. 12.
Duties to be paid every six weeks, or forfeit double duty, and not to carry out bricks or tiles till the duties are paid, on pain to forfeit double the value of the goods so delivered or carried away.	— f. 13. 341
Persons obstructing officers to forfeit 50l.	— f. 14. 342
Brick and tile implements, &c. liable to the duties in arrear.	— f. 15. 342

Bricks or tiles, for which the duties have been paid, may be exported. See DRAWBACK , page 23.	24 G. 3. c. 34. f. 16.	Page 342
Bricks and tiles relanded, after shipped for exportation, shall be forfeited, also the penalty of the bond.	— f. 17.	343
Persons exporting bricks and tiles, and making oath that the duties have been paid, &c. shall receive a certificate from the collector, which shall be delivered to the customer of the port for exportation, who shall thereupon give to the exporter a debenture, which will intitle him to a drawback.	— f. 18.	
The powers established by act 12 Car. 2. c. 24. for raising and recovering the duties thereby granted, extended to this act.	— f. 20.	344
Penalties and forfeitures, how to be recovered and applied.	— f. 21.	345
From 1st Sept. 1784, bricks and tiles imported, subject to the inland duties, see page 10; also, the additional impost of 5 per cents. of 19 G. 3. c. 25. and 22 G. 3. c. 66.	— f. 22.	346
Importation duties to be under the management of the commissioners of customs, and to be recovered, &c. in the same manner as the former duties.	— f. 23.	
Duties to be paid into the Exchequer. Application thereof.	— f. 24.	347
Defendants may plead the general issue, and have treble cost.	— f. 25.	
From 1st Aug. 1785, sect. 7, 8, and 9, of 24 G. 3. c. 24. first recited: the recited provisions are repealed.	25 G. 3. c. 66. f. 1.	1460
Makers who shall remove bricks or tiles to the kiln before the officer has charged the duties, shall forfeit the same, and also 50l.	— f. 2.	

TILES AND BRICKS.

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Bricks and tiles not surveyed, &c. by the proper officer, to be kept separate from others, on pain of forfeiting the sum of 50l. } 25 G. 3. c. 66. f. 3.

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1461

From 1st Aug. 1785, all bricks while drying, to be so placed that the officer may easily take an account thereof, on penalty of 50l. } — f. 4.

Penalties and forfeitures, how to be recovered and applied. } — f. 5.

Limitations of actions, general issue, &c. } — f. 6.

1462

VINEGAR.

Vinegar-makers using any place for the making or keeping of vinegar, or liquors preparing for it, without first giving notice thereof at the next excise office, forfeit 50l.	10 & 11 W. 3. c. 21. f. 14.	218
—Refusing to permit the gager, by day, (or by night in the presence of a constable) to enter their houses, store-houses, &c. and to take account of such liquors, they forfeit 15l.	7 & 8 W. 3. c. 30. f. 17.	153
—Concealing vinegar, or liquors preparing for it, they forfeit 40s. per barrel.	—f. 16.	152
What are deemed liquors preparing for vinegar.	10 and 11 W. 3. c. 21. f. 11.	215
No vinegar-maker shall receive any liquors proper for vinegar, to carry out any vinegar, without notice to the officer, but between seven in the morning and five at night in the winter, and five in the morning and seven at night in the summer, on pain of 50l.	—f. 12.	216
Vinegar-makers receiving into custody any liquors proper for vinegar, must shew them to the gager before they mix them with any other materials, or forfeit 20l.	—f. 13.	217
Persons making vinegar, and using it in pickling for sale, shall be liable to the duties.	8 Ann. c. 7. f. 4.	465
Vinegar used by the manufacturers in making white lead, is not liable to the duties.	—f. 5.	466
The duties granted by this act for cyder and perry, made into vinegar, to be allowed by three commissioners, or two justices.	6 G. 3. c. 14. f. 16.	28
Thirty-four gallons, a barrel of vinegar.	10 and 11 W. 3. c. 21. f. 15.	218

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Powers and penalties of 12 Car. 2. and other excise laws to be exercised, &c. for recovering, &c. the duties on vinegar.	10 & 11 W. 3. c. 21. f. 19	220
Vinegar-makers not to carry on in the same premises a distillery.	26 G. 3. c. 73. f. 53.	96

From 1st Aug. 1786, all entries of vinegar-makers to be void, unless therein be expressed the materials from which the vinegar is made.	— f. 56.	97
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For DUTIES, see page 19.

For LICENCES, see page 121.

W I N E.

In an act of 23 G. 3. c. 76. part recited, intituled, an act for the better preventing frauds in the landing and removing of wines in this kingdom, it is enacted, that no wine of any sort shall be removed or carried, either by land or by water, from any out-port, creek, or haven, not being within the limits of the port of London, to any other town, port, or place whatsoever within the kingdom, without a certificate. — Great quantities of wine have been clandestinely imported into the out-ports of this kingdom, and run on shore without payment of the duties due for the same; have been afterwards removed from hence to other parts within the kingdom, and into the port of London, in bottles and other small packages, whereby the intention of the said act is evaded.

From Sept. 20, 1784, the recited act, so far as it relates to the removal of wine without a certificate, &c. shall extend to the removal of wine in bottles, or other packages.

Clauses of 23 G. 3. c. 76. and 24 G. 3. c. 50. f. 2. are repealed, respecting the removal of wine from any out-port without a certificate by

No goods to be imported into Great-Britain, in any vessel belonging to British subjects, unless the master have on board a manifest, containing the particulars herein mentioned.

No wine to be imported from any place not subject to the crown of Great-Britain, unless the master has a proper manifest on board. — Certificates requisite on the importation of goods as heretofore.

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24 G. 3.
c. 50. f. 3.

7

26 G. 3.
c. 59. f. 64.

138

26 G. 3.
c. 40. f. 1.

812

— f. 2.

812

W I N E.

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Masters of vessels before clearing out for }
Great-Britain, from any of the British do- } 26 G. 3.
minions in foreign parts, to deliver a mani- } c. 40. f. 3. 814
fest to the chief officer of the customs, &c.

The truth of manifests to be verified on }
oath, before the consul, &c. relative to wine } — f. 4. 615
shipped in foreign ports for Great-Britain.

Masters of vessels importing goods with- }
out a proper manifest, shall forfeit a sum of } — f. 5. 815
money equal to double the value of such
goods, together with the full duties payable
on the same.

Masters of vessels on arrival within four }
leagues of the British coast, are to produce }
their manifests to the first officer of the cus- }
toms who shall come on board, and give }
him a copy thereof; officer to certify such } — f. 6. 815
production on the back of the original ma-
nifest, and to transmit the copy to the pro-
per officers at the port of consignment, &c.
Masters not required to give more than two
copies of his manifest. 817

Masters neglecting to produce his mani- }
fest, or give a copy thereof to the proper }
officer, &c. shall forfeit double the value of } — f. 7. 818
the goods, and also the duties payable there-
on; and on officer neglecting to certify the
productions thereof, &c. shall forfeit 100l.

26 G. 3. c. 40. first recited, and the }
manifests therein required shall, for ships }
within the limits of the East-India Com- }
pany's charters, be delivered to and authen- } 27 G. 3.
ticated by the person who shall deliver the } c. 32. f. 11. 810
last dispatches; and for ships from China,
by the Company's chief supercargo there.

Master and mate of any such vessel, who }
shall suffer bulk to be broken within the } 26 G. 3.
said limits, unauthorised by the proper offi- } c. 40. f. 8. 819
cer, shall forfeit each 200l. except in dis-
tresses, &c.

For licences on vessels and further regulations respecting them, see the remainder part of this act.		Page
Duties on wines to be under the management of the commissioners of excise.	26 G. 3. c. 59. s. 3.	17
If within twenty days after entry should be made of the vessel, according to act 13 and 14 Car. 2. c. 11. due entry of the wine be not made at the port of importation, &c. it may be conveyed to the King's warehouse, and in three months sold, if the duties, &c. be not then paid.	— f. 4.	18
Wine landed before the duties are paid, shall be forfeited; and persons assisting therein, &c. to forfeit treble the value of the wine.	— f. 6.	25
Wine brought in ships of not more than sixty tons, forfeited, with the vessel, unless such wine be for the use of the crew, and not greater in quantity than two gallons, if there are no spirituous liquors on board.	— f. 7.	27
Entry to be made of all warehouses, &c. on penalty of 100l. and the forfeiture of the wine therein.	— f. 12.	40
Persons making entry of places already entered, to be deemed dealers without entry, &c.	— f. 13.	42
Every place for keeping or selling wine, must have the words "Dealer in Foreign Wine," on penalty of 50l.	— f. 14.	43
Persons putting those words on unentered places, to forfeit 100l.	— f. 15.	44
Officers may at all times enter warehouses, &c. to take an account of stock.	— f. 17.	47
Officers to be permitted to take samples on paying for the same, on penalty of 100l.	— f. 18.	48
The quality and quantity of wine to be marked on all vessels containing more than three gallons, or to be forfeited.	— f. 19.	49

W I N E.

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Casks and places for keeping wine to be shown to the officer, or the wine, &c. forfeited; marks on casks, &c. made by the officer, not to be defaced, on penalty of 50l. } 26 G. 3. c. 59. f. 20.	51
No bin, &c. containing more than three gallons, to be erected, enlarged, or used, without notice being given to the excise, on penalty of 50l. } — f. 21.	52
Notice to be given of an intention to draw off wine, with the quantity, that the officer may attend: and declaration to be made of the place where it is to be deposited. } — f. 22.	54
No wine to be removed without notice.	
50l. penalty on bottling wine, &c. without six hours notice within the limits of the chief office; and 12 hours in any other part. }	58
If wine be not begun to be bottled off within an hour after the time mentioned, the notice to be void. }	60
Wine may be drawn off at any time to be sent out immediately. }	61
Different sorts of wines to be kept separate, on penalty of 50l. } — f. 23.	63
Penalty on retail dealers not keeping cyder, &c. in separate places from foreign wines, or spirituous liquors, 10s. per gallon, and all such wine, cyder, and spirituous liquors, casks, bottles, jars, &c. forfeited. }	64
Dealers in foreign wine not to have sweets in their possession, on penalty of forfeiture. } — f. 25.	65
An account to be kept of the quantity of wine daily sold; the quantity of three gallons not to be removed without a permit. } — f. 26.	66 68
Entry books to be provided by the excise, and when filled up, to be returned to the officer, verified on oath. Entry books to lie open for the inspection of the officer, and to be filled up agreeable to directions therein given; in default to forfeit for each offence the sum of 20l. } — f. 26.	69 70 71 72

If an excess in a stock of wine be found, } it is forfeited, and also double its value.	26 G. 3. c. 59. f. 27.	Page 72
Not to extend to an excess occasioned by } receiving wine from any lawful quay.	— f. 28.	74
Cyder, sweets, spirituous liquors, &c. } found in the entered rooms of a wholesale dealer, to be deemed foreign wine.	— f. 29.	75
Permits to be given without fee.	— f. 30.	76
Permits not to be granted, unless the re- quest contains the quantity to be removed, &c. See PERMITS, page 196.	— f. 31.	79
Wine removed contrary to this act, seiz- able, &c.	— f. 32.	80
Wine brought into a warehouse, &c. without a permit, to be forfeited.	— f. 33.	81
Permits to be granted to private persons for the removal of wine from one place to another, by giving a request note to the officer, &c. proving to their satisfaction that all the duties for such wine have been paid.	— f. 34.	85
Wine exceeding three gallons forfeited, if found removing without a permit.	— f. 35.	86
Wine removed, and not delivered in time limited, to be deemed as removing without a permit.	— f. 36.	87
But such wine shall be restored on a re- cognizance being entered into, to prove it could not be delivered in time.	— f. 37.	90
If wine be not sent away by wholesale dealers agreeable to permits, they must be returned, on penalty of treble the value.	— f. 38.	91
And if on taking stock, a decrease pro- portionate to the contents of the permit does not appear, a like quantity may be seized.	— f. 39.	93
Private persons not removing wine agree- able to permits, must return them on penalty of treble the value of the wine.	— f. 40.	95
Persons giving or using false permits, to forfeit 500l.	— f. 41.	95

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500l. penalty on forging certificate of recognizance. }	26 G. 3. c. 59. f. 40.	96
In every action for the said penalties, sufficient bail to be given. }	— f. 41.	97
Wine fraudulently hid to be forfeited.— }	— f. 42.	99
How officers are to proceed when they suspect wine is fraudulently deposited. }	— f. 43.	102
Officer of excise may go on board ships, and search them, in like manner as officers of the customs. }	— f. 44.	103
Persons attempting to corrupt officers, forfeit 100l. }	— f. 45.	104
Persons obstructing officers in the execution of their duty, &c. forfeit 100l. }	— f. 46.	105
No drawback to be allowed on the exportation of wine, unless the regulations herein prescribed are conformed to. }	— f. 47.	110
Packages sealed for exportation not to be opened, &c. on penalty of 50l. }	— f. 48.	111
Bond to be given for exportation of wine, and oath made that the duties thereon have been paid. }	— f. 49.	114
Certificates of the quantity exported, &c. to be given to entitle exporter to drawbacks. See DRAWBACKS, page 25. }	— f. 50.	117
Officers may open and inspect wines packed for exportation, and if any part be unshipped to be forfeited. }	— f. 51.	121
Officers not entitled to reward, unless notice of seizure be given within twelve hours next after to the supervisor, &c. who is to take account of such seizure; wine seized not to be removed without permit. }	— f. 52.	122
No dealer in wine to act as a justice of peace in matters concerning this act. }	— f. 53.	123
Persons taking false oaths to be deemed wilful perjurers. }	— f. 54.	128
Probable cause of seizures to indemnify the officer. See OFFICERS, page 144. }	— f. 55.	128

Attorney's fee 20s. and no more, for serving a notice of process.	26 G. 3. c. 59. f. 58.	Page 130
If more than three dozen of bottles, or ten gallons in cask, of wine imported into any out-port, be carried therefrom to within twenty miles of London without a certificate, that the difference of the duties at London and the out-port is paid, the wine, &c. to be seized, &c.	27 G. 3. c. 13. f. 13.	6
No duty to be charged on wine or oil imported in flasks, after 1st June 1787, notwithstanding the clauses of 17 G. 3. c. 39. and 25 G. 3. c. 69.	27 G. 3. c. 32. f. 9.	808
From 1st June 1787 all seized goods to be stamped before they are delivered from his Majesty's warehouses; if any officer neglects to stamp such goods, or accepts any fee for stamping them, he forfeits 200l. and is disabled from serving his Majesty.	— f. 13.	812
Persons counterfeiting, &c. such stamp to be guilty of felony; goods with counterfeit stamps to be forfeited, and the person in whose custody they are found to forfeit 500l.	— f. 14.	813
Unauthorized persons having stamps in their custody, to forfeit 500l.		814

*Adulteration, among Distillers
Vintners, &c. is the debasing of brandies
or wines, by mixing them with some
improper liquor.
By Stat. 1 W. & M. c. 34 whoever
sells adulterated wine, is to forfeit £300.*

W I R E.


Wire-drawers to give notice at the next office of their names, abode, and work-houses, &c. or forfeit 20l.	10 Ann. c. 26. f. 49.	8
No person to draw any gold or silver into big wire at any other place than a common bar-house, approved by the commissioners, under penalty of 20l.	— f. 49.	9
Officer may at all times, (if by night in the presence of a peace officer) enter bar-houses, &c. to take account of wire.	— f. 52.	11
Wire-drawers are not to remove wire, of which no account hath been taken, without giving twenty-four hours notice to the proper officer, on pain of 40l.	— f. 56.	14
Wire that hath not been surveyed, to be kept separate twenty-four hours, from that which has, on pain of 10l.	— f. 57.	15
Concealing wire, or bars of silver to make it, 20l. penalty.	— f. 58.	16
Gilt, or silver wire, or bars for making thereof, found in any private workhouse, shall be forfeited, together with the utensils.	— f. 59.	16
Wire-drawers are, monthly, to make entry on oath, at the next office, of all the gilt and silver wire made within that time, or forfeit 100l.	— f. 50.	9
—And to clear off the duty in six weeks after such entry, or forfeit double.	— f. 51.	11
Wire-drawers are to keep just scales and weights, and assist the officer in weighing, or forfeit 10l.	— f. 54.	13
Obstructing an officer in the execution of the powers given him by this act, 20l. penalty.	— f. 55.	14
Officer to leave a copy of his charge, (if demanded) or forfeit 40s.	10 Ann. c. 26. f. 52.	12

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If the charge be made by taking the weight of big wire at the bar-house, one fifth to be allowed for waste.	— f. 53.	12
Wire, materials, and utensils, in the custody of the maker, or any person in trust for him, are chargeable with duties and penalties.	— f. 60.	17
Traders in gold or silver lace, wire, thread, or fringe, are not obliged to take out licences.	31 G. 2. c. 32. f. 10.	20
Powers of 12 Car. 2. and other excise laws to be applied for the recovery of the duties on gilt and silver wire.	10 Ann. c. 26. f. 63.	26
A drawback allowed of 5s. 9d. per lb. for silver, and 7s. 8d. per lb. for gold lace, thread, or fringe, exported.	— f. 62.	23
No gold, or silver lace, thread, &c. to be imported into Great Britain, on pain of forfeiture, and 100l.	— f. 66.	29

For DRAWBACKS, see p. 26.

For DUTIES, see p. 19.

✶ If any person licenced to sell ale or beer, or other exciseable liquors, shall die, or remove from the house so licenced, his executors, administrators, and assigns, or the occupier thereof, is entitled to sell for the remainder of the year without any certificate from any justice of the peace, or a new licence. 29 Geo. 2. c. 12. f. 23. p. 469.—See LICENCES.

 The following is an ABSTRACT of several Acts which have been passed *since this Work has been printed*; but being thought necessary to be known by the Officers of Excise, as well as others more immediately concerned in the respective branches, the Editor has subjoined it.

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PART of 27 G. 3. c. 13. repealed, so much as relates to the duties on buck skins, and the drawbacks allowed on buck skins undressed, &c. and in lieu of the repealed duties or customs, the following to be levied—for every buck skin undressed, or Indian half dressed, imported, 2d. and for every elk skin 4d.	28 G. 3. c. 37. f. 1. 680
And in lieu of the repealed duties of excise, the following to be levied on skins dressed in oil—for every pound of buck, &c. 1s. for every pound of sheep or lamb skins 3d. and for every pound of all other skins 6d.—	—f. 2. 681
Drawbacks on exportation 1s. per pound. —Sheep or lamb skins dressed and manufactured 3d. for every pound of all other skins dressed and manufactured 6d. for every pound of all other skins (except lamb skins) exported as merchandize, two thirds of the duty.	—f. 3. 682
No excise drawback to be paid on hides or skins, but those granted by this act.	—f. 5. 683
Drawbacks to be paid according to the rules, &c. of 25 G. 3. c. 74.	—f. 6. 683

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For every yard of yard-wide stuffs printed, &c. (not liable to duty under 27 G. 3. c. 13.) except such as is dyed of one colour, &c. a duty to be paid of $3\frac{1}{2}$ d. } 28 G. 3. c. 37. f. 8.	684
From 5th of July, 1788, skins imported from East or West Florida to be free of any auction duty, on the first sale thereof, on account of the original importer, if it be within twelve months. } — f. 12.	686
Parings of hard sope, removing or removed from one place to another, may be seized, and the maker to forfeit 100l. } — f. 14.	689
Unjust scales or weights used in weighing stock may be seized by any officer of excise; } — f. 15.	690
And by 10 G. 3. c. 44. to forfeit 100l. }	
Officers of excise may take as many samples as they think fit of rum intended for exportation, at the rate of 3s. per gallon.— See 23 G. 2. c. 28. } — f. 16.	691
Complaints of sales by auction being rendered void to be made in a year, if they be rendered void in that period, or else in three months after the discovery.—See 19 G. 3. c. 56. } — f. 19.	693
No allowance of duty to be made to purchasers of their own effects at auctions, unless prior notice of their having authorised a bidder be given to the auctioneer. } — f. 20.	695
If in any action there shall appear probable cause for a seizure, the claimant not to be entitled to costs, &c. } — f. 24.	697
Commissioners of excise, &c. to return to the persons licenced to retail spirits since passing 27 G. 3. c. 30. and who shall not have ale licences on 5th of July, 1788, the money paid under that act since their ale licences expired, &c. } — f. 30.	701

From 5th of July, 1788, no person to
sell British wines for consumption in their
own houses, without a beer licence.—See } 28 G. 3. 703
c. 37. f. 32.
26 G. 3. c. 74.

From 1st of Sept. 1788, the duties im-
posed by 27 G. 3. c. 13. and the drawback
allowed do cease on all wines, except on
wine the produce of the European domini-
ons of the French king, Rhenish, Germany,
Hungary, Portugal, Madeira, and Spanish
wines; and others granted in lieu thereof. } 28 G. 3. 596
c. 33. f. 1.

From 5th of July, 1788, the duties im-
posed by 27 G. 3. c. 13. on foreign green
glass bottles imported to cease, and in lieu
thereof there shall be paid an additional duty
of customs of 4s. 0½d. for every 112lb. im-
ported from France, &c. } —f. 9. 604

Omitted under its proper Head.

An act of 19 G. 2. c. 12. imposing duties
on glass, is repealed by 17 G. 3. c. 39.
p. 906. and other duties granted in lieu
thereof. }

Officers to weigh the bags for hops, on
penalty of 5l. for every neglect; } 14 G. 3. 1507
c. 68.

And shall, before the hops be put there-
in, mark on the outside the weight thereof,
the planter's name, and where such hops
were grown.—Officer's marks to be suffi-
cient. } 1508

Penalties to be levied by distress and sale
of offender's goods. }

Persons forging marks to forfeit 10l. } 1509

Complaint to be made to some justice, or
not liable to be prosecuted. }

LAWS continued by 28 G. 3. c. 23.

So much of 5 G. 1. c. 11. against clandestine running of uncustomed goods, continued to Sept. 29, 1795.

5 G. 2. c. 24. continued to June 24, 1795, except such part thereof as relates to the importation and exportation of foreign coffee into or from the British Colonies in America.

So much of 19 G. 2. c. 34. as relates to the further punishment of persons going armed in defiance of the laws of Customs and Excise, and to the relief of officers' in informations upon seizures, continued to Sept. 1795.

23 G. 3. c. 77. for the more effectual encouragement of the manufacturers of flax and cotton, further continued for two years.

So much of 19 G. 3. c. 22. as relates to allowing a drawback of the duties on rum shipped as stores on board merchant ships, continued to July 5, 1795.

So much of 27 G. 3. c. 31. as directs that spirits shall be deemed of the strength denoted by Clarke's hydrometer, continued to the end of the next session.

SUBSCRIBERS.

AFTER gratefully acknowledging the favour those gentlemen have done me, who have encouraged this Work by becoming Subscribers to it; I must beg leave to acquaint them, that the Work is extended beyond what I at first proposed, and the Subscribers so few, that I must decline prefixing their Names to it, and substitute in the stead thereof the following List.

S. LOCKE.

Names of the Collections.		No. in each.	Names of the Collections.		No. in each.
1	Cambridge,	-	10	Lynn,	-
2	Canterbury,	-	11	Liverpool,	-
3	Cumberland,	-	12	Richmond,	-
4	Corawall,	-	13	Rochester,	-
5	Chester,	-	14	Shrewsbury,	-
6	Dorset,	-	15	Taunton,	-
7	Exeter,	-	16	Worcester,	-
8	Gloucester,	-	17	Wales Middle,	-
9	Hierford,	-	18		-

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